

## **SPECIAL ISSUE**

*Kenya Gazette Supplement No. 5 (Vihiga County Acts No. 4)*



REPUBLIC OF KENYA

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# **KENYA GAZETTE SUPPLEMENT**

## **VIHIGA COUNTY ACTS, 2017**

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**NAIROBI, 28th December, 2021**

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**THE VIHIGA COUNTY TRADE LICENSING ACT, 2017**

**No. 4 of 2017**

**[Revised Third Schedule 2023]**

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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 the Vihiga County Trade Licensing Act, 2017 and shall come into operation on the date of 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;

“Column 1” means the area comprising of the faraway areas previously under the defunct Vihiga County Council;

“Column 2” means the area comprising of the fair/prime areas previously under the defunct Vihiga County Council;

“Column 3” means the area comprising of the faraway areas previously under the defunct Luanda and Vihiga Municipal Council;

“Column 4” means the area comprising of the fair/prime location areas previously under the defunct Luanda and Vihiga Municipal Council.

### **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) All distributors operating in Vihiga County shall be required to acquire a distribution Permit from the County Government of Vihiga.

(5) Late payment of Single Business Permit shall attract a penalty of 5% per month.

(6) 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.

(2) The Executive Committee Member shall convene a License Appeals Committee comprising of the following—

- (a) the County Attorney;
- (b) the Chairperson of the Local Chapter of Kenya National Chamber of Commerce or his/her representative;
- (c) the Chairperson of the respective Market Committee or their representative;
- (d) the County Receiver of Revenue.

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

(4) 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.

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

(6) 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.

(2) 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**

**18.** 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 Finance 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 by 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 mentioned 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].
- 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 of .....20.....

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 LICENSING 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 BUSINESSES**  
**GENERAL TRADERS AND RETAIL SERVICES ANNUAL LICENSE FEES**

| <b>Brim<br/>Code</b> | <b>Business Activity Description</b>  | <b>Rural (covers areas previously under County Council of Vihiga)<br/>{Column 1-Farway}<br/>{Column 2-Fair/Prime Location}</b> | <b>Urban (covers areas previously under Town Council of Luanda and Municipal Council of Vihiga)<br/>{Column 3- Faraway}<br/>{Column 4-Fair/Prime Location}</b> |                 |                 |
|----------------------|---|--|--|-----------------|-----------------|
| 100                  | <b>GENERAL TRADERS SHOPS AND RETAIL SERVICES</b><br><b>This category includes:</b><br><b>Distributors, Traders, Wholesalers, Hypermarkets, Supermarkets, Agents, Showrooms, Hardwares, Retail shops, Boutiques, exhibition, Retail shops, Chemists, take-away, butcheries, kiosks, Electronics shops, Scrap Metal dealers</b> | Column 1 (KSh.)  | Column 2 (KSh.)  | Column 3 (KSh.) | Column 4 (KSh.) |
| 101                  | Application fee for a new business or revenue stream.   | 500  | 500  | 500             | 500             |
| 102                  | Store, Mega Supermarkets, Wholesalers, Hardware premises etc.: over 2,000 sqm and/or above 20 employees.  | 40,000   | 45,000   | 50,000          | 60,000          |
| 103                  | Store, Supermarkets, Wholesalers, Hardware premises etc. between 1,001sqm-2,000 sqm and /or 11-20 employees.  | 28,000   | 30,000   | 35,000          | 40,000          |
| 104                  | Store, Supermarkets, Wholesalers, Hardware premises etc:501sqm-1,000 sqm and/or 6-10 employees.   | 10,000   | 17,000   | 20,000          | 25,000          |
| 105                  | Store, Supermarkets, Wholesalers, Hardware premises etc.: upto 500sqm and/or upto 5 employees.  | 7,000  | 10,000   | 12,000          | 15,000          |
| 106                  | SBP for Distributor.  | 30,000   | 30,000   | 30,000          | 30,000          |
| 107                  | SBP for an Agent.   | 10,000   | 10,000   | 10,000          | 10,000          |
| 108                  | Large trader, shop or retail services: 3 to 5 employees and/or 300-500 sqm.   | 7,000  | 9,000  | 10,000          | 12,000          |
| 110                  | Medium trader, shop or retail services: up to 2 employees and /or 50-300 sqm.   | 3,000  | 3,500  | 4,000           | 5,000           |
| 115                  | Small trader shop or retail service:  | 1,500  | 1,750  | 2,000           | 2,500           |
|                      | up to 1 employee and/or less than 50sqm.  |  |  |                 |                 |
| 120                  | Kiosk: Light or Temporary construction less than 5 sqm  | 1,200  | 1,400  | 1,600           | 2,000           |
| 122                  | Supplier Services   | 8,000  | 10,000   | 12,500          | 15,000          |

|            |  | Column 1<br>(KSh.) | Column 2<br>(KSh.) | Column 3<br>(KSh.) | Column 4<br>(KSh.) |
|------------|--|--------------------|--------------------|--------------------|--------------------|
| 125        | Other general merchant between 1-3 employees   | 1,500              | 1,700              | 1,900              | 2,500              |
| 128        | Veranda Display  | 500                | 500                | 500                | 500                |
| 130        | SBP for Coffin display (Outside shop).   | 30,000             | 30,000             | 30,000             | 30,000             |
| <b>200</b> | <b>INFORMAL SECTOR<br/>Including Hawkers, Street vendors, Small Traders and Service Providers operating on the Streets, Verandah or Temporary building.</b>  |                    |                    |                    |                    |
| 202        | Car wash without machine   | 2,500              | 2,500              | 2,500              | 2,500              |
| 204        | Car wash with machine  | 3,500              | 3,500              | 3,500              | 3,500              |
| 205        | Hawker- 1 person without a motor vehicle   | 1,200              | 1,400              | 1,600              | 2,000              |
| 206        | Hawker with Motorbike/Tuk-tuk  | 3,500              | 3,500              | 3,500              | 3,500              |
| 207        | Hawker with salon/Probox/pick up   | 5,000              | 5,000              | 5,000              | 5,000              |
| 208        | Hawker with a Canter   | 8,000              | 8,000              | 8,000              | 8,000              |
| 209        | Hawker with a lorry  | 10,000             | 10,000             | 10,000             | 10,000             |
| 215        | 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              |
| <b>300</b> | <b>TRANSPORT STORAGE AND COMMUNICATIONS<br/>Includes maritime and air lines/international carriers/freight forwarders/operational of taxes, matatus, buses, lorries, planes, 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</b> | Column 1<br>(KSh.) | Column 2<br>(KSh.) | Column 3<br>(KSh.) | Column 4<br>(KSh.) |

|     | <b>companies e.g. newspapers, text books/radio/TV broadcasters/film producers.</b>        |        |        |        |        |
|-----|---|--------|--------|--------|--------|
| 302 | Commercial Transportation of Sugarcane.   | 70,000 | 70,000 | 70,000 | 70,000 |
| 305 | Large transportation company: Over 30 vehicles  | 70,000 | 70,000 | 70,000 | 70,000 |
| 310 | Transportation company from 6 to 20 vehicles  | 50,000 | 50,000 | 50,000 | 50,000 |
| 315 | Transportation company up to 5 vehicles   | 20,000 | 20,000 | 20,000 | 20,000 |
| 320 | Independent transport operator: 1 vehicle   | 5,000  | 7,000  | 7,000  | 7,000  |
| 321 | License for PSV Bus booking office  | 20,000 | 22,000 | 25,000 | 28,000 |
| 322 | License for Shuttle booking office  | 8,000  | 10,000 | 12,000 | 14,000 |
| 323 | License for breakdown vehicle   | 7,000  | 9,000  | 10,000 | 12,000 |
| 324 | License for Courier Services  | 10,000 | 10,000 | 10,000 | 10,000 |
| 325 | Petrol filling station: over 6 pumps.   | 15,000 | 20,000 | 25,000 | 35,000 |
| 326 | Petrol filling station from 4 to 6 pumps  | 8,000  | 12,000 | 18,000 | 25,000 |
| 327 | Petrol filling station from 0 to 4 pumps  | 4,000  | 7,000  | 9,000  | 12,000 |
| 330 | Petrol filling station up to 3 pumps or with garage/workshop or spares retail shop        | 5,000  | 7,000  | 10,000 | 12,000 |
| 335 | Petrol filling station up to 2 pumps or with garage/workshop or retail shop.              | 3,500  | 4,000  | 5,500  | 7,000  |
| 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 go down/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  | 16,500 | 19,250 | 22,000 | 27,500 |

|            |  |                            |                            |                            |                            |
|------------|--|----------------------------|----------------------------|----------------------------|----------------------------|
|            | company:16-100 employees and or premises of 1500 to 5000sqm  |                            |                            |                            |                            |
| 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                      |
| <b>400</b> | <b>AGRICULTURE, FORESTRY AND NATURAL RESOURCES EXTRACTION</b><br><b>Such as production of coffee, tea, fruits, flowers, cereals, vegetables, Sugar, Horticulture products, 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</b> | <b>Column 1<br/>(KSh.)</b> | <b>Column 2<br/>(KSh.)</b> | <b>Column 3<br/>(KSh.)</b> | <b>Column 4<br/>(KSh.)</b> |
| 403        | Mega agricultural producer, processor or dealer with over 60 employees.  | 100,000                    | 100,000                    | 100,000                    | 100,000                    |
| 405        | Large agricultural producer, processor, dealer, exporter with between 51 and 60 employees.   | 40,000                     | 40,000                     | 40,000                     | 40,000                     |
| 410        | Medium agricultural producer, processor, dealer, exporter with 11-50 employees   | 20,000                     | 20,000                     | 20,000                     | 20,000                     |
| 414        | Posho Mill   | 2,000                      | 2,500                      | 3,000                      | 3,500                      |
| 415        | Small agricultural producer, processor, dealer, exporter with up to 10 employees   | 10,000                     | 10,000                     | 10,000                     | 10,000                     |
| 419        | Power saw services   | 3,000                      | 3,000                      | 3,000                      | 3,000                      |
| 420        | Large mining or Natural resources extraction operation with over 50 employees  | 100,000                    | 100,000                    | 100,000                    | 100,000                    |
| 421        | Medium mining or Natural resources extraction operation with between 11 and 50 employees   | 18,000                     | 22,000                     | 25,000                     | 30,000                     |
| 430        | Small mining or Natural Resources extraction operation with up to 10 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                      |

|     | <b>ACCOMODATION AND CATERING</b><br><b>International hotels, tourist camps, lodging houses, restaurants, bars, eating houses, tea and coffee houses. Butcheries with meat roasting and/or soup kitchen facilities. Membership clubs, night clubs &amp; casinos</b> | <b>Column 1<br/>(KSh.)</b> | <b>Column 2<br/>(KSh.)</b> | <b>Column 3<br/>(KSh.)</b> | <b>Column 4<br/>(KSh.)</b> |
|-----|--|----------------------------|----------------------------|----------------------------|----------------------------|
| 500 |  |                            |                            |                            |                            |
| 503 | Large high standard lodging houses/hotel D class with over 100 rooms   | 70,000                     | 70,000                     | 70,000                     | 70,000                     |
| 506 | Medium high standard lodging houses/hotel D class with up to 41-60 rooms   | 40,000                     | 40,000                     | 40,000                     | 40,000                     |
| 507 | Medium high standard lodging houses/hotel D class with up to 21-40 rooms   | 30,000                     | 30,000                     | 30,000                     | 30,000                     |
| 509 | Small high standard lodging houses/hotel D class with up to 1-20 rooms   | 25,000                     | 25,000                     | 25,000                     | 25,000                     |
| 512 | Large lodging house with restaurants and/ or bar B/C class basic standard with over 15 rooms   | 22,500                     | 22,500                     | 22,500                     | 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   | 2,000                      | 2,450                      | 2,800                      | 3,500                      |

|     |  |                    |                    |                   |                    |
|-----|--|--------------------|--------------------|-------------------|--------------------|
|     | house/no lodging or alcohol served up to 6 customers   |                    |                    |                   |                    |
| 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             |
| 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             |
| 580 | Outside Catering   | 4,000              | 5,000              | 6,000             | 6,000              |
| 595 | Other catering and accommodation   | 2,100              | 2,450              | 2,800             | 3,500              |
| 600 | <b>PROFESSIONAL TECHNICAL AND FINANCIAL SERVICES</b><br>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/Insurance Companies/real estate/property developers/SACCO/cooperative societies/ Cyber Cafe/ Beauty Parlor. | Column 1<br>(KSh.) | Column 2<br>(KSh.) | Column3<br>(KSh.) | Column 4<br>(KSh.) |
| 605 | Large professional services firms with over 10 practitioners and/or international affiliation  | 31,000             | 36,000             | 45,000            | 60,000             |
| 610 | Medium professional services firms from 3-10 practitioners   | 15,750             | 18,000             | 22,500            | 31,500             |
| 615 | Small Professional services firms with up to 2 practitioners   | 6,000              | 7,000              | 8,000             | 10,000             |
| 620 | Independent technical operator/one   | 2,100              | 2,450              | 2,800             | 3,500              |

|     |   |                    |                    |                    |                    |
|-----|---|--------------------|--------------------|--------------------|--------------------|
|     | person acting individually/typist/accountant/book keeper etc.   |                    |                    |                    |                    |
| 621 | Kinyozi / Salon/ Beauty Parlor (One person operating independently)   | 2,000              | 2,400              | 2,800              | 3,500              |
| 622 | Kinyozi/ Salon/ Beauty Parlor (two and more people/staff)   | 3,500              | 5,000              | 6,000              | 7,000              |
| 625 | Large financial services with over 5 employees and/or premises over 300sqm  | 35,000             | 40,000             | 48,000             | 75,000             |
| 630 | Medium financial services with 2-5 employees  | 25,000             | 30,000             | 35,000             | 42,000             |
| 635 | Small financial services with up to 2 employees   | 15,750             | 18,000             | 22,500             | 28,500             |
| 637 | Bank ATM per ATM Per Annum  | 20,000             | 20,000             | 20,000             | 20,000             |
| 640 | Mobile money services (Mpesa, Airtel money etc.)  | 3,500              | 5,000              | 6,000              | 7,000              |
| 650 | Bank Agents   | 8,000              | 10,000             | 12,500             | 15,000             |
| 695 | Other professional and technical/financial services   | 10,000             | 10,000             | 10,000             | 10,000             |
| 700 | <b>PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT</b><br><b>Private education institution including nursery/Day care center/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.</b> | Column 1<br>(KSh.) | Column 2<br>(KSh.) | Column 3<br>(KSh.) | Column 4<br>(KSh.) |
| 705 | Private higher education institution; any type of private University, College or Higher Education institution.  | 25,000             | 35,000             | 40,000             | 50,000             |

| 707 | Large private education institution; nursery, Primary and/or Secondary school with over 500 pupils.   | 20,000          | 25,000          | 30,000          | 40,000          |
|-----|---|-----------------|-----------------|-----------------|-----------------|
| 710 | Large private education institution; nursery, primary and/or Secondary school with over 100-500.  | 10,500          | 12,500          | 20,000          | 25,000          |
| 711 | Medium private education institution; with 31- 100 pupils.  | 4,500           | 5,250           | 6,000           | 7,500           |
| 712 | Small private education institution; nursery, primary and/or Secondary with up to 30 pupils.  | 3,000           | 3,500           | 4,000           | 5,000           |
| 715 | Daycare   | 1,500           | 2,500           | 3,000           | 4,000           |
| 725 | Large private health facility hospitals, clinic, nursing home etc. providing over 30 beds overnight   | 26,000          | 29,500          | 33,000          | 40,000          |
| 730 | Medium private health facility with 11-30 beds  | 15,500          | 17,750          | 20,000          | 24,500          |
| 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 etc.  | 2,400           | 2,800           | 3,200           | 4,000           |
| 746 | Private mortuary  | 20,000          | 20,000          | 20,000          | 20,000          |
| 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          |
| 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           |
| 765 | Gaming/gambling   | 20,000          | 30,000          | 50,000          | 100,000         |
| 795 | Other education health and entertainment services   | 2,400           | 2,800           | 3,200           | 4,000           |
| 800 | <b>INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS CONTRACTORS</b><br><b>Includes Manufacture, Process and Assembly of Products/ Vehicles/ Machinery/Equipment and workshop servicing and repairing</b> | Column 1 (KSh.) | Column 2 (KSh.) | Column 3 (KSh.) | Column 4 (KSh.) |

|     |   |        |        |        |        |
|-----|---|--------|--------|--------|--------|
|     | <b>Products/Vehicles/Machinery/Equipment. Also including Contractors of New and Old Buildings, Restoration, plumbing and other services/repair/ Poles/Timber treatment plant/Timber yard.</b> |        |        |        |        |
| 805 | Large industrial plant with over 30 employees and/ or premises over 2500sqm   | 50,000 | 50,000 | 50,000 | 50,000 |
| 810 | Medium industrial plant with up to 30 employees and/or premises of 100sqm-2500sqm   | 35,000 | 35,000 | 35,000 | 35,000 |
| 815 | Small industrial plant with over 15 employees and/or premises of 100sqm   | 20,000 | 20,000 | 20,000 | 20,000 |
| 820 | Large workshop/services/repair contractor/Timber yard over 20 employees and/or premises 500sqm  | 15,000 | 17,500 | 20,000 | 25,000 |
| 825 | Medium workshop/services/repair contractor/Timber yard with 6-20 employees or premises 25-500sqm  | 6,000  | 7,000  | 8,000  | 10,000 |
| 830 | Small workshop/services/repair contractor/Timber yard with up to 5 employees or premises 25sqm  | 2,100  | 2,450  | 2,800  | 3,500  |
| 831 | Large industrial plant with over 30 employees   | 50,000 | 50,000 | 50,000 | 50,000 |
| 832 | medium industrial plant with over 30 employees  | 30,000 | 30,000 | 30,000 | 30,000 |
| 833 | small industrial plant with 0-15 employees  | 10,000 | 10,000 | 10,000 | 10,000 |
| 895 | Other manufacturer/ workshop/ factory/ contractor with one person acting individually.  | 2,100  | 2,450  | 2,800  | 3,500  |

