# MERU COUNTY FINANCE ACT, 2014

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**THE MERU COUNTY FINANCE ACT, 2014 AN ACT of the Meru County assembly to repeal and re-enact the legislation relating to various County taxes, fees and charges and for matters incidental thereto**

**ENACTED** by the County Assembly of Meru County as follows—

## PART I—PRELIMINARY

Short title.

**1**.(1) This Act may be cited as the Meru County Finance Act, 2014, and shall come into operation, or be deemed to have come into operation on 1st June 2014, or on such date as the Meru County Executive Committee member in charge of Finance may by notice in the Kenya Gazette appoint.

(2**)** All charges levied by the county in the financial year 2013-2014 before coming into force of this Act, shall be deemed to have been properly levied under the provisions of this Act.

Interpretation.

**2.** In this Act, unless the content otherwise requires—

"Authorized" means the method, mode, process of collection of County revenue or making payment to the county as approved by the county Government.

"Cess" means fees charged for goods specified in the first schedule.

"County" means the County Government of Meru.

"Executive" means the member of the County Executive Committee in charge of Finance.

## PART II—FEES AND CHARGES TAX RATES

Barter Market Fees

**3.** There is established Barter Market Fees charge which shall be in respect of designated county markets. Traders operating within the markets are liable to fees and charges for assessment year 2013- 2014 and the rates of fees and charges are as specified in the first schedule of the Act. **4.** There is established the Agricultural Produce Cess

Agricultural Produce Cess

which shall be a charge in respect of specified agricultural

produce for the assessment year 2013–2014 and the rates of cess charges have been specified in the First schedule to the Act. These are the same as laid down in the Agricultural Produce Act of 1998, for the purpose of computation of cess charges due on cessable produce.

Slaughter Fees

**5.** There is established the slaughter fees charge which shall be a charge in respect of specified stock produce, for the assessment year 2013 – 2014 and the rates of fees have been specified in the First schedule to the Bill.

Application Form Fees

**6.** There is established the Application Form fees charge to relate to any application form for services from the county government.

Business premises Refuse Conservancy Fees

**7.** There is established the Business Premises Refuse Conservancy charges in relation to all refuse conservancy services offered by the County Government or supply of the same service by private persons in the County.

Rental premises Refuse Conservancy Fees

**8.** There is established the Rental Premises Refuse Conservancy fee in respect to charges for conservancy offered by the County Government urban areas and towns within rental dwelling premises

Parking Fees

**9.** There is established the Parking Fees charge applicable to vehicles parked in designated parking areas within County Central business district, street and bus parks and the owners of vehicle parked in designated areas are liable to fees and charges for assessment year 2013- 2014.

Outdoor advertising

**10.** There is established the Outdoor Advertising charge as defined in the interpretation section of the Physical Planning Act of 1996 for the assessment year 2013/14 and the rate of advertisement charges has been specified in the first schedule.

Hire of County Properties

**11.** There is established the Hire of County Properties charge to comprise of hire of County Vehicles and grounds, board rooms and chamber, equipments and plants to general public.

Fire Section Fees

**12.** There is established the Fire Section Fee charges to relate to Fire fighting services rebate fees.

House rent

**13. (1)** There is established the House Rent which is a charge for housing units owned by the County Government

of Meru. The rate of rental charges has been specified in the First Schedule to the Act.

(2) A surcharge shall be levied for rental default at a cumulative rate of 5 % per month.

Way Leave Charges

**14.** There is established the Way Leave charge relating to way leave charges on infrastructure installed by Kenya Power and Lighting Company and Water companies within the County.

Contractors Fee

**15.** There established the Contractors Fee charge relating to various classifications of contractors and base transmitter stations contractors on public and private land within the county

Registration of Private Learning Institutions

**16.** There is established the Registration of Private Learning Institutions charge relating to any registration of private schools, colleges and universities within the County.

Impounding Fee

**17.** There is established the Impounding Fees charge relating to impounded items like motor vehicles, motor cycles, wares displayed in undesignated areas, court exhibits and animals, etc

Building plan approval charges

**18.** There is established the Building plan approval charge which charge relates to approval of building plans as defined in the Physical Planning Act of 1996 and the approval charges for the assessment year 2013- 2014 have been specified in the first schedule.

## PART III—RATES OF PROPERTY TAX

Rates of Property are tax

**19.**There is hereby charged Rates of Property Tax in respect of properties of all categories of owners liable to tax for the assessment year 2013-14 and the rates of property tax shall be the same as those laid down in the valuation roll in force at the date of assent to this Act for the purposes of computation of property tax due

Penalties on outstanding rates

**20.** (1) Penalties shall be levied in respect of property liable to tax for the assessment year 2013 – 14, in the following cases—

(a) In the case of a property having total outstanding rates at the turn of the calendar year the amount of property tax computed shall be increased by a penalty calculated at 3% cumulative per month.

(b) In the case of properties owned by national government the property- tax computed, in this case the contribution in lieu of rates outstanding shall be increased by a penalty of 3% for the purpose of such property tax.

(2) Provided that marginal relief shall be allowed in cases where the amount is cleared by the turn of the year to ensure that annual amount of the property tax payable does not accrue penalties until after 31st of march in each calendar year.

## PART IV—SINGLE BUSINESS LICENSE

Single Business Permit

**21.** There is established Single Business Permit in respect of businesses of all categories of owners liable to tax for assessment in the year 2013- 2014 and the rates of single business permits shall be as specified in the Second schedule to the Act and are the same as those laid down in Column 4 and 7 of the Single business permit fee schedule, for the purpose of assessment of business tax due.

Penalties on outstanding licenses

**22.** Penalties shall be levied in respect of business liable to tax for the assessment year 2013- 2014, in the following cases—

(a) In the event of a business having total outstanding licenses at the turn of the calendar year the amount of license computed shall be increased by a penalty calculated at 25% of the licence fee after 31st March.

(b) A person who operates a business without a license or a permit commits an offence and shall be liable to a fine of shillings—

(i) A fine of Kenya shillings ten thousand in the case of an individual; or

(ii) A fine of Kenya shillings Fifty thousand in the case of a registered business; or

(iii) In default of (i) or (ii) above to imprisonment for a term not exceeding three months.

## PART V—WIDENING OF TAX BASE

Royalties

**23.** For any minerals mined in the County there will be a proposed tax at the rate of 2% of net sales.

## PART VI—MEASURES TO PREVENT NON REMITTANCE OF COLLECTED REVENUE

Use of technology for collection and monitoring of receipts

**24.** In order to augment the existing measures and to ensure all revenue is remitted County Executive Committe member for finance shall:

(i) Make use of technology for collection and monitoring cash receipts including the use of internet banking and connection of all work stations to County Integrated Financial Management Information System for real time monitoring of cash flow in addition to the automation of cash receipts;

(ii) Put measures in place to prevent loss of revenue including recoding of all accountable documents within the information system;

(iii) Ensure timely approval of building plans and enhance revenue collection, the submission of building plans be automated;

(iv) Digitalize all county mutations to allow prompt management of property liable to property tax;

(v) Automate parking fee collection to enhance revenue collection and administration efficiency;

(vi) Regularly monitor system generated bills to eliminate personal discretion in billing; and

(vii) Serialize advertisement objects through system generated numerals.

## PART VII—TAX INCENTIVES AND RELIEFS

Tax incentives and reliefs

**25**.The following shall constitute tax incentives and reliefs-

(1) Waiver of land rates penalties including reduction of property tax struck rate as contemplated by article 210 of the Constitution.

(2) Easing of the business license acquisition through mobile phone money payment system.

## PART VIII—RATIONALIZATION OF INTER-COUNTY TAXATION PROVISION

Inter County Taxation

**26.** In respect to the power of the county to impose taxes and other revenue raising measures the mobility of goods from other counties shall be accompanied by movement permits to augment Article 209(5) of the Constitution.

## PART IX—GENERAL ANTI -EVASION RULE

Anti-Evasion rules.

**27.** The following shall constitute anti tax evasion guidelines under this Act—

(i) Movement of goods across counties will be subject to movement permits agreed among counties;

(ii) Automation of collection points and processes for real time monitoring;

(iii) Imposition of fine penalties for mitigating tax evasion as set out in the first schedule; and

(iv) Physical mapping of business premises within the county major centres and markets.

**SCHEDULES**
**FIRST SCHEDULE**
**MERU COUNTY FEES AND CHARGES**

An act of the County Assembly relating to provide for various taxes, fees and charges and for matters incidental thereto:

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| **A. Barter Market Fees** | | | | | |
| Head Load | 20 | 20 | | | 20 |
| Maize Per Bag 50kgs | 40 | 40 | 20 | 35 | 40 |
| Beans Per Bag 50kgs | 40 | 40 | 35 | 35 | 40 |
| Other Cereals/Produce Per Bag 50kgs | 40 | 40 | 20 | 35 | 40 |
| Carrots Produce Per Bag 50kgs | 40 | 40 | 20 | | 40 |
| Onions Per Bag 50kgs | 40 | 40 | 20 | 25 | 40 |
| Potatoes Per Bag 50kgs | 40 | 40 | 20 | 25 | 40 |
| Sweet Potatoes Per Bag 50kgs | 40 | 40 | 20 | 25 | 40 |
| Sukuma Wiki Per Bag up to 50kgs | 40 | 40 | 20 | 25 | 40 |
| Avocado Per Bag up to 50kgs | 40 | 40 | 20 | 35 | 40 |
| Cabbages Per bag up to 50kgs | 40 | 40 | 20 | 35 | 40 |
| Other vegetables up to 50kgs | | | | | 40 |
| Other fruits per 50kgs bag | | | | | 40 |
| Other fruits per crate | | | | | 20 |
| Poultry | 20 | 20 | | | 20 |
| Camel | 80 | 80 | | | 80 |
| Cow | 50 | 50 | 50 | 50 | 50 |
| Goat/Sheep/Pig | 30 | 30 | 30 | 20 | 30 |
| Other animals | | | | | 30 |
| Shoe Shine per day | 20 | 20 | | | 20 |
| Miscellaneous Sellers per day | 20 | 20 | | | 20 |
| Mangoes Per Crate | 40 | 40 | | 20 | 40 |
| Daily Hawking Fee Are 4”*6” per day | 20 | 20 | | | 20 |
| Petty Hawkers per day | 20 | 40 | | 30 | 40 |
| Outside Market Per Day | 20 | 20 | | | 20 |

| | | | | | |
|---|---|---|---|---|---|
| Passion Fruit Per Crate | 30 | 40 | | | 40 |
| Tomatoes Per Crate | 40 | 40 | 20 | 25 | 20 |
| Pawpaw Per Crate | 40 | 40 | 20 | 25 | 40 |
| Roadside sellers | | | | | 20 |
| Oranges Per Bag | 40 | 40 | | 35 | 40 |
| All Other Fruits Per Crate | 40 | 40 | 20 | | 40 |
| Miraa Per Bundle | 40 | 60 | | | 20 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Unlicensed Hawker Per Day | 30 | 40 | | | 40 |
| Banana Per Mutumba | 30 | 80 | 20 | | 80 |
| Banana Per Bunch | 20 | 20 | 20 | | 20 |
| Yams, Arrowroots, Sweet Potatoes | 40 | 40 | | | 40 |
| Cassava Per Bag | 40 | 70 | | 15 | 70 |
| Vehicles Produce Cess-Pick-Ups With Commodities | 300 | | | | 300 |
| Short chassis | | | 100 | | 100 |
| Long chassis | | | 120 | | 120 |
| Light truck With Commodities | 500 | 1000 | 150 | | 1000 |
| Lorry With Commodities | 600 | 1400 | 200 | | 1400 |
| Trailers | 2000 | | | | 2000 |
| Fruit Trees, Nursery, Flower License Per Tree | 1400 | | | | 1400 |
| Charcoal Cess Per Ton | 100 | | | | 100 |
| Handcart Operator/ Wheelbarrow Per Day | 20 | 100 | | 20 | 20 |
| **B. Agricultural produce cess** | | | | | |
| **Cabbages** | | | | | |
| **Per Land Rover** | | | | | |
| Short Chassis | | | 100 | | 200 |
| Long Chassis | | | 120 | | 300 |
| Light Truck | 500 | | 200 | | 500 |
| Pick-Up | 300 | | 100 | | 300 |

| | | | | | |
|---|---|---|---|---|---|
| Lorry | 600 | | 200 | | 700 |
| Bag | 40 | 40 | 35 | 20 | 40 |
| **Bananas** | | | | | |
| Per Land Rover | | | | | |
| Short Chassis | | | 120 | | 300 |
| Long Chassis | | | 100 | | 200 |
| Light Truck | | | 150 | | 500 |
| Pick-Up | | | 200 | | 300 |
| Lorry | | | 300 | | 700 |
| Bunch | 20 | 20 | 20 | | 20 |
| Macadamia Nuts Per Bag | 40 | | 25 | | 50 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| **Sand/Ballast Transport** | | | | | |
| 10 Tons and Below | | | 1000 | 1000 | 1000 |
| Above 10 Tons | | | | | 1500 |
| Timber Per Lorry | 750 | | | 200 | 1500 |
| Poles/Logs Per Lorry | 1500 | | 3000 | | 3000 |
| Poles/ Logs Trailer | | | 5000 | | 5000 |
| Hard-core, Crusher dust Per Lorry | 100 | 100 | 200 | 60 | 200 |
| Hides And Skins Cess Stamp Each | 20 | 20 | 10 | | 20 |
| Hides And Skin Sheep/Goat | 20 | | 5 | | 20 |
| Miraa Cess Per Pick-Up | 2000 | | | 1000 | 2000 |
| Miraa Cess Bus/ Lorry | 4000 | | | | 2500 |
| Wheat and Barley Cess | | | | | 30 per bag |
| Fresh cut flowers | | | | | 30 per carton |
| Building Stones Per Lorry above 10 Tonne | 100 | | 200 | | 1000 |
| Building Stones Per Lorry below 10 Tonne | 100 | | 200 | | 400 |

| | | | | | |
|---|---|---|---|---|---|
| Tobacco | | | | | 30 per kg |
| Timber Movement Permit | 750 | | 150 | | 750 |
| Wood Products Of Timber | 1500 | | 3000 | | 1500 |
| Wood Product Of Timber (10 Tonnes) | | | 5000 | | 500 |
| Wood Products Per Light Truck | 1000 | | | | 1000 |
| Cow /donkey carts | 20 | 50 | 20 | 20 | 50 |
| Raw Timber/ Pole Movement Lorry | 1500 | | | | 1500 |
| Raw Timber Poles Movement Trailer | 3000 | | | | 3000 |
| Scrap Metal Cess Per Lorry | 200 | | | | 2000 |
| Scrap Metal Cess Per Light Truck | 200 | | | | 1500 |
| Manure Per Lorry | 100 | | | | 100 |
| Muguka Per Crate | 50 | 40 | | | 50 |
| **C. Slaughter Fee** | | | | | |
| Sheep/Goat | 40 | | 30 | 20 | 40 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Cow | 100 | | 50 | 100 | 100 |
| Camel | 150 | | | | 150 |
| Pig | 150 | | | | 150 |
| Licenses | | | | | |
| **D. Applications forms fee** | | | | | |
| Application For AGM Schedule | 1000 | 1000 | | | 2000 |
| Application For Allocation Of Business On Freehold | 2000 | 1500 | | | 2500 |
| Application For Approval Of Materials For Construction | 3000 | 5000 | | | 5000 |
| Application For Kiosk ,House Transfer | 2000 | 3000 | | | 3000 |
| Application Of Tender Documents | 3000 | 3000 | | 1500 | 1000 |
| Sale Of Minutes Extract | 1000 | 1000 | | | 3000 |

| | | | | | |
|---|---|---|---|---|---|
| Sale Of Minute Whole Document | 3000 | 3000 | | | 5000 |
| Application For Special Contract | 5000 | 5000 | | | 5000 |
| Application For Committee Meeting | 10000 | 5000 | | | 15000 |
| Application To Sub-Let Plots | 2000 | 1000 | | 1000 | 3000 |
| Application To Change Use-Private | | | | | 10000 |
| Application To Change Use-Public- Public | | | | | 2000 |
| Application To Change Of Business | 2000 | 1000 | | 1000 | 2000 |
| Application To Extension Of Building | 3000 | 10000 | 1000 | 1000 | 10000 |
| Application To New Business | 1000 | 1000 | | 1000 | 2000 |
| Application To Plot Own Land | 5000 | 0 | | 2000 | 5000 |
| Application To Transfer Of Plot Own land from 5 points and above | 5000 | 0 | | 2000 | 5000 |
| Application To Plot On Public Land from 5 points and above | 2000 | 0 | | 0 | 5000 |
| Application To Include Partner | 3000 | 5000 | | 1000 | 3000 |
| Application To Exclude Partner | 3000 | 5000 | | 1000 | 3000 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Application To Renewal Of Licence | 200 | 500 | 200 | 200 | 500 |
| Application To Late Renewal Of Single Business Permit – 25% Penalty 31st March | It is proposed that the 25% penalty of SBP Fee for Meru Central Sub region be adopted. | | | | 25% penalty |
| Application For Search Of Document | 1000 | 1000 | 1000 | 1000 | 1000 |
| Allotment Fee Of Public Trust Land | 1000 | 0 | 1000 | | 2000 |
| Amusement/Cinema/Road shows | 2000 | 10000 | | | 10000 |

| | | | | | |
|---|---|---|---|---|---|
| Application For Renewal Of Lease | 10000 | 20000 | | | 20000 |
| Application For New Lease | 10000 | 20000 | | | 20000 |
| Application For Consent | 4000 | 6000 | 4000 | 4000 | Meru Town 6000. Others 4000 |
| Application For Consent To Charge | 5000 | 20000 | 10000 | 10000 | 5000 |
| Application For Clearance Certificate | 3000 | 4000 | | | 4000 |
| Application For Cutting Trees | 200 | 300 | | | 300 |
| Application For Duplicate | 1000 | 1000 | 1000 | 500 | 1000 |
| Application For New Agent | | 1000 | | | 2000 |
| Application For Car Branding Per Vehicle | | 1000 | | | 2000 |
| Application For Clock Advert | | 1000 | 500 | | 1000 |
| Application For Development Fees | 1000 | | 1000 | | 2000 |
| Application For Advertise On Bus Shelter | | 1000 | 200 | | 1000 |
| Application For Painting / Branding Walls | | 1000 | 200 | | 2000 |
| Application For Sign Boards | 1000 | 1000 | 1000 | 1200 | 1500 |
| Application For Duplicate License | 1000 | 1000 | 3000 | 500 | 3000 |
| Application For Extraction Of County Roads | 4000 | 4000 | 1000 | | 5000 |
| Application To Extract A Tarmac Road | 10000 | 10000 | 8000 | | 11000 |
| Application To Divide Plot | 2000 | 2000 | | | 3000 |
| Normal Road | 2000 | 100 per m2 | | | 200 Per $M^2$ |
| Application for sewer line connection | | 20,000 | | | 20,000 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Along The Road Boarder | 100 per m2 | 1000 | | | 1000 |
| Change Of Business Activity | | 1000 | | | 1000 |
| Subdivision Of Land | | 1000 | | 2000 | 3000 |

| | | | | | |
|---|---|---|---|---|---|
| Bond Withdrawal | | 500 | 500 | | 1000 |
| Burial Permit | | 400 | | | 500 |
| Hire Of Hearse- Within 5Km Radius | | | | | 5000 |
| Outside 5Km Radius | | | | | 10000 |
| Over 10km Radius | | | | | 1000 Per Km |
| Public Cemetery (Three Types) | | | | | |
| Ready Grave on County Gov land | | | | | 6000 |
| Grave And Burial By The County govt | | | | | 15000 |
| Self-Digging Grave/Burial County Govt land | | | | | 2000 |
| Public (Pay) Toilet | 5 | 10 | 10 | 5 | 10 |
| **E. Business premises Refuse Conservancy Fee** | | | | | |
| Small Business <4,900 S.B.P | 200 | 1000 | | | 1000 |
| Medium 4,900-7,000 | 500 | 2000 | | | 3000 |
| Large > 7,000 SBP | 1000 | 3500 | | | 5000 |
| Super Markets + Big Store And Hotels p.a | | 15000 | | | 15000 |
| Illegal dumping of refuse fines | | 10,000 | | | 10,000 |
| Business encroachment onto streets/pavements/shop corridors | | 5,000 | | | 5,000 |
| **F. Rental premises Conservancy** | | | | | |
| 1-3 Rooms p.a bed space 8 by 10 to 10by 10 | 500 | 1000 | 300 | 300 | 1000 |
| 4-8 Rooms p.a 8 by 10, 10 by 10, 10 by 12 | 1000 | 1500 | 500 | 500 | 2000 |
| 9-12 Rooms p.a8 by 10, 10 by 10, 10 by 12, 12 by 12 | 1000 | 1500 | 700 | 700 | 2500 |
| 13 And Above 12 by 12 and above | 1000 | 1500 | 700 | 700 | 2500 |

| **G. Parking Fees** | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Daily | Monthly | Daily | Monthly | Daily | Monthly | Daily | Monthly | Daily | Monthly |
| Saloon car | 50 | 1000 | 60 | 1400 | | | | | 50 | 1200 |
| Mini- bus | 100 | 1800 | 100 | 2200 | | | | | 80 | 2200 |
| L/Truck | 150 | 2200 | 150 | 2600 | | | | | 100 | 2000 |
| Lorry | 250 | 3000 | 250 | 3400 | | | | | 250 | 3400 |

| | | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Bus | 200 | 3900 | 200 | 4300 | | | | | 200 | 4300 |

| | *Maua Town KSh.* | | *Meru Town KSh.* | | *Meru Central KSh.* | | *Nyambene KSh.* | | *Financial year 20132014 KSh.* | |
|---|---|---|---|---|---|---|---|---|---|---|
| trailer | 300 | | 300 | 5000 | | | | | 300 | 5000 |
| School buses | 200 | | 200 | 4300 | | | | | 200 | 4000 |
| Tractors | 100 | | 100 | 3000 | | | | | 100 | 3000 |
| Reserved Parking-Applications per month | 1000 | | 1000 | | | | | | 30,000p.a | |
| **H. Out Door advertising Signboards** | | | | | | | | | | |
| Development fee New Billboard | | | | | | | | | 10000 | |
| Letter Of Under Taking | 2000 | | | | | | | | 2000 | |
| Letter Of Consent | 2000 | | | | | | | | 2000 | |
| License Fees For Boarding & Scuff Folding Per Linear Foot | | | | | | | | | 5,000 | |
| **Signboard Sizes** | | | | | | | | | | |
| 1m$^2$ Single Side C.B.D | 4000 | | | | | | | | 4000 | |
| 1m$^2$ Both Sides C.B.D | 6000 | | | | | | | | 6000 | |
| 2m$^2$ Single Side CBD | 6000 | | | | | | | | 6000 | |
| 2m$^2$ Both Sides CBD | 8000 | | | | | | | | 8000 | |
| 3m$^2$ Single Side CBD | 10000 | | | | | | | | 10000 | |
| 3m$^2$ Both Sides CBD | 14000 | | | | | | | | 14000 | |
| 1m$^2$ Outside CBD One Side | 2000 | | | | | | | | 5000 | |
| 1m$^2$ Both Sides Outside CBD | 3000 | | | | | | | | 8000 | |
| 2m$^2$ Single Side Outside CBD | 4000 | | | | | | | | 8000 | |
| 2m$^2$ Both Sides Outside CBD | 6000 | | | | | | | | 12000 | |
| 3m$^2$ Single Side Outside CBD | 6000 | | | | | | | | 20000 | |
| 3m$^2$ Both Sides Outside CBD | 9000 | | | | | | | | 28000 | |
| Illuminated 1.Sqft or Less One Side Per Year | | | | | 250 | | | | 500 | |
| Non illuminated 1sq.Ft P | | | | | 250 | | | | 500 | |
| **Banners** | | | | | | | | | | |

| | | | | | |
|---|---|---|---|---|---|
| Commercial | 5000 Per Week | 2000 per banner per day | | | 2000 per banner per day |
| Religious | 3000 Per Week | 1000 per banner per day | | | 1000 per banner per day |
| Social Event | 3000 Per Week | 1000 per banner per day | | | 1000 per banner per day |
| Business Name Signboards Below Sbp 4900 | 500 | 720 | | | 720 |
| Medium Business Over 7000 | 500 | 1400 | 1400 | | 1400 |
| Large Business Over 7000 | 1000 | 2500 | | | 2500 |
| Illuminated Sign Boards | 2000 | 7500 | | | 7500 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Banners On Road Reserves One Sided | | 2000 | 300 | | 2000 |
| Banners On Private Property One Sided | | 2000 | 200 | | 2000 |
| Banners On Shop Building | | 3000 | | | 3000 |
| **Wall Painting And Branding Adverts** | | | | | |
| Application | 2000 | | | | 3000 |
| Annual Fees On Temporary Premises/Name | 2000 | 5000 | | | 5000 |
| Annual Fees On Permanent Premises/Name | 3000 | 6000 | | | 4000 |
| Advert On Bus Park Per M2 | 3000 | | | | 4000 |
| Advert On City Clock Per M2 | 6000 | | | | 6000 |
| Advert On City Clock Four Sided | | | 12000 | | 13000 |
| Parking Bay Per Month-Payable 1yr In Advance Per Bay | 2500 | 2500 | | | 2500 |
| Advert On City Clock Three Sided | | | 9000 | | 10000 |
| Advert On City Clock Two Sided | | | 6000 | | 7000 |

| | | | | | |
|---|---|---|---|---|---|
| Advert On City Clock One Sided | | 5000 | 3000 | | 6000 |
| Branded Containers Per Tr | | 5000 | | | 6000 |
| Commercial Sandwich Advertisement Per Person | | 100 | | | 200 |
| Promotional sale of Music CD'S In A Van/ Tent | | 1000 | | | 2000 |
| **I. Fire Section Fees** | | | | | |
| Stand-by Fire Engine per 8hrs | | 20000 | | | 20000 |
| Hire of horse and rope per day | | 1000 | | | 1000 |
| Hire of extension ladder per day | | 4000 | | | 4000 |
| Water tanker turn out fee per trip | | 5000 | | | 5000 |
| Each preceding trip (per trip/km) | | 500 | | | 500 |
| Hire of fire Engine for ASK show for the whole duration inclusive of fuel | | 15000 | | | 15000 |
| Pumping out flood waters Per Hour/2500 ltrs | | 1000 | | | 1000 |
| Inspection of a Hydraulic | | 3,000 | | | 3,000 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| system per inspection | | | | | |
| Fire reports – each | | 2,000 | | | 2,000 |
| Training private personnel by firemen per head | | 1,000 | | | 1,000 |
| Fire drill – each | | 10,000 | | | 10,000 |
| Fire safety inspection –per year | | 3,000 | | | 3,000 |
| Certification of petroleum tankers – each | | 4,000 | | | 4,000 |
| Building Plans Inspection for Fire safety compliance – Per plan | | 3,000 | | | 3,000 |
| Hire Of Stadium On Provincial, National Sports Per Day | 4000 | 4000 | | | 4000 |

| | | | | | |
|---|---|---|---|---|---|
| Hire Of Stadium District Sports Per Day | 2000 | 4000 | | | 4000 |
| Public Meeting | 2000 | 4000 | | | 4000 |
| Hiring Of County Hall | 2000 | 2000 | 2000 | 1000 | 2000 |
| Hire Of Playing Ground | | 15000 | | | 20000 |
| Hire Of Exhauster - Maua | | | | 5000 | 5000 Depending on trips. |
| Laare | | | | 6000 | 6000 |
| Kianjai | | | | 8000 | 8000 |
| Mikinduri | | | | 10000 | 10000 |
| Nteere Grounds For Events | | | | | 1500 |
| Grass Harvesting | | 2000 | | | 2000 |
| **J. House/Premise Rent** | | | | | |
| Market Stalls | | | 700 | | 1400 |
| Social Hall Per Day | | | 1000 | | 1700 |
| Junior Quarters Kirukuri 'A' | | | 1800 | | 2500 |
| B' | | | 1300 | | 2000 |
| C' | | | 700 | | 1500 |
| Consolidated Bank | | | 60000 | | 90000 |
| Consolidated Shops/ Hotel | | | 20000 | | 25000 |
| **Commercial Premises** | | | | | |
| Zk Wanyeki Surviors | | | 2500 | | 3000 |
| Paul Koome Mwithimbu | | | 7500 | | 9000 |
| Kaaga Printers/ Easenath Nyamu | | | 10000 | | 15000 |
| Robikan I/ Nyaga | | | 2000 | | 7500 |
| MM Kioga & Co Advocates | | | | | 20000 |
| Robikan II / Stationaries | | | | | 12000 |

| | | | | | |
|---|---|---|---|---|---|
| Murugu | | | | | 5000 |
| County Hostel Per Month | | | 180,000 | | 180,000 |
| Store 'A' | | 300 | | | 500 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Store 'B' | | 400 | | | 600 |
| Store 'C' | | 400 | | | 600 |
| Chicken Cages | | 150 | | | 300 |
| Tobacco Store | | 200 | | | 400 |
| Butchery | | 800 | | | 1,000 |
| **K. Way leave charges** | | | | | |
| KPLC HT Poles | | 400 | 400 | | 400 |
| KPLC LV Poles | | 200 | 200 | | 200 |
| National Water and Conservancy Pipeline Per Metre | | | 200 | | 200 |
| **L. Contractors Fee** | | | | | |
| NCA Class '1-8' | 31000 | 31000 | | 0.2% of contract value above 1million Kshs | |
| Unclassified | 3,500 | 3,500 | | | 20,000 |
| Communication Boosters/Stations Public Transmitters Public Land | 20,000 | 20,0000 | 20,0000 | | 25,0000 |
| Communication Boosters/Stations Public Transmitters Private Land | | 150,000 | 150,000 | | 200,000 |
| Dumping Of Building Stones In Public Land | 5000 | | | | 5000 |
| Dumping Of Ballast In Public Land | 4000 | | | | 4000 |

| | | | | | |
|---|---|---|---|---|---|
| Dumping Of Hard-Core In Public Land | 4000 | | | | 4000 |
| Dumping Of Firewood On Public Land | 4000 | | | | 4000 |
| Dumping Of Charcoal In Public Land | 4000 | | | | 4000 |
| Dumping Of Refuse At Dumpsite Per Trip | | 5000 | | | 5000 |
| Bill Board Application For Creation | | | | | |
| Application | 15,000 | | 1,000 | | 20,000 |
| Standard Bill Board Of 10" By 12 - Per Sq. M | | | 10,000 | | 10,000 |
| Standard Bill Board One Sided | | | 500,000 | | 500,000 |
| Standard Bill Board Two Sided | | | 750,000 | | 750,000 |
| Additional Sq.Ft | 1,000 | | | | 1,000 |
| **Car Wash** | | | | | |
| With Machine p.a | 3,500 | | 1,500 | | 4,900 |
| Without Machine p.a | 2,000 | | 1,500 | | 3,500 |
| Bus Park Stall Rent | | 3,000 | | | 3,000 |

| | *Maua Town KSh.* | *Meru Tow KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| Semi-Permanent | 2,000 | 1,000 | | | 2,000 |
| Permanent Small Shop | 3,000 | | | | 7,000 |
| Permanent Big Shop | 5,000 | | | | 7,000 |
| Big Hotel Per Month | 20000 | | | | 35,000 |
| Small Hotel Per Month | 10000 | | | | 10,000 |
| Other Shops | | | | | 7,000 |
| **M. Registration of Private Learning Institutions** | | | | | |
| Nursery + Kindergarten | 1000 | 10 )0 | 2000 | | 2,000 |
| Registration of parking fees for Matatu/Taxi/private vehicles | | 5 )0 | | | 500 |
| Registration of BodaBoda | | 2 )0 | | | 200 |

| | | | | | |
|---|---|---|---|---|---|
| Registration Of Primary/ Academy | 5000 | 50 )0 | 2000 | | 10000 |
| Registration Of Secondary | 10000 | 100 )0 | 2000 | | 15000 |
| Registration Of College/University | 15000 | 150 )0 | 2000 | | 20000 |
| Renewal Of Business | 200 | 5 )0 | 500 | 500 | 500 |
| Sublet Of Premises | 100 | 10 )0 | 1000 | 1000 | 2000 |
| Additional Stream | | | 2500 | | 3000 |
| **N. Impounding Fee** | | | | | |
| Motor Vehicle Per Day | 1500 | 30 )0 | | | 3000 |
| Pig/Donkey | 2000 | 10 )0 | | | 2000 |
| Cow | 2000 | 5 )0 | | | 2000 |
| Goat/ Sheep | 750 | 5 )0 | | | 1000 |
| Building Material Per Lorry | 1000 | | | | 2000 |
| Dog | 500 | 5 )0 | | | 500 |
| Other Items | 500 | 5 )0 | | | 500 |
| **Towing** | | | | | |
| Within Town | 2500 | 50 )0 | | | 5000 |
| Outside 5km | | | | | 10000 |
| Beyond | | | | | Every Km 1000 |
| Clamping Fees | 500 | 5 )0 | | | 500 |
| Filling A Dispute | | | | 3000 | 3000 |
| Plot repegging | | | | 3000 | 3000 |
| Small Of Market Plans | | | | 1500 | 2000 |
| Cultivation Of County Land | | | | 3000 | 5000 |
| **O. Building Plans Approval charges** | | | | | |
| Structural Plans for 046m$^2$ or Less - Each | | 1,0 )0 | | | 1,000 |
| Structural Plans for 046m$^2$ 93m$^2$ - Each | | 2,0 )0 | | | 2,000 |
| Structural Plans for 093m$^2$ 140m$^2$ - Each | | 2,5 )0 | | | 2,500 |
| Structural Plans for 140m$^2$ - | | 25 )0 | | | 2500 |

| | *Maua Town KSh.* | *Meru Town KSh.* | *Meru Central KSh.* | *Nyambene KSh.* | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|
| 186m$^2$ – Each | | | | | |
| Structural Plans for 186m$^2$ 279m$^2$ – Each | | 3,500 | | | 3,500 |
| Structural Plans for 279m$^2$ 372m$^2$ – Each | | 4,000 | | | 4,000 |
| Structural Plans for 372m$^2$ 456m$^2$ – Each | | 4,800 | | | 4,800 |
| Structural Plans for 456m$^2$ 558m$^2$ – Each | | 5,300 | | | 5,300 |
| Structural Plans for 558m$^2$ 561m$^2$ – Each | | 6,000 | | | 6,000 |
| Structural Plans for 561m$^2$ 744m$^2$ – Each | | 6,500 | | | 6,500 |
| Structural Plans for 744m$^2$ 837m$^2$ – Each | | 7,500 | | | 7,500 |
| Structural Plans for 837m$^2$ 930m$^2$ - Each | | 8,000 | | | 8,000 |
| Structural Plans for every additional 93m$^2$ or part thereof - Each | | 10,000 | | | 10,000 |

**BUILDING PLANS**
Adapt building approval from Meru County Government

**Plots rents**

MERU TOWN to increase by 10% the other three towns to use the Meru County

Government style – then add 10%

**LAND BROKERAGE FEE**
It is recommended to establish a one stop shop to facilitate land buyers and sellers to transact.
Sellers to register with the county ward administrators and buyers to register at the county headquarters. The county government then brings the seller to the buyer and charges 5% on the market value of the land under consideration for facilitation to be contributed equally by both the buyer and the seller.

**SECOND SCHEDULE**
**SINGLE BUSINESS PERMIT**

| | |
|---|---|
| **MERU TOWN**<br><br>**AND MAUA TOWN** | **TO ADOPT AND CHARGE PER COLUMN 7 OF THE SINGLE BUSINESS PERMIT FEE SCHEDULE** |
| **MERU CENTRAL AND**<br><br>**NYAMBENE SUB-REGION** | **TO ADOPT AND CHARGE PER COLUMN 4 OF THE SINGLE BUSINESS PERMITS FEE SCHEDULE.** |

| **BRIMS CODE** | **CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)** | MAUA TOWN Ksh | MERU TOWN ksh | MERU CENTRAL ksh | NYAMBENE ksh | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|---|
| **100** | **GENERAL TRADE, WHOLESALE, RETAIL, SHOPS AND SERVICES. Including: Distributors, Traders, Wholesalers, Hypermarkets, Departments Stores, Supermarkets, Show Rooms, Boutiques, Retail Shops & Stores , Personal Services Providers, Kiosks etc.** | | | | | |
| 103 | Mega Store, Hypermarkets Large Multi- Department Store, Over 100 employees/ premises over than 3,000 m2 / Prime Location Hypermarket | 42,000 | 42,000 | 24,000 | 24,000 | 42,000 |
| 105 | Large Trader , Shop or Retail Service Over 20 employees and premises over than 300m2 / Prime Location | 14,000 | 14,000 | 8,000 | 8,000 | 14,000 |
| 110 | Medium Trader , Shop or Retail Service From 5 to 20 employees and / or premises less than 50 m2 / Fair Location | 7,000 | 7,000 | 4,000 | 4,000 | 7,000 |
| 115 | Small Trader , Shop or Retail Service Up to 3 employees and /or premises less than 50 m2/ Faraway Location | 3,500 | 3,500 | 2,000 | 2,000 | 3,500 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 120 | Kiosk Light or temporary construction less than 5 m2 | 2,800 | 2,800 | 1,600 | 1,600 | 2,800 |
| 195 | Other General Merchant , Shop and Retail Services | 2,800 | 2,800 | 1,600 | 1,600 | 2,800 |
| **200** | **INFORMAL SECTOR Including: Hawkers, Street Vendors &<br>Small Traders and Service Providers operating in the street , verandah or temporary buildings** | | | | | |
| 205 | Hawkers with Motor Vehicle 1 person with motor vehicle | 3,500 | 3,500 | 2,000 | 2,000 | 3,500 |

| **BRIMS CODE** | **CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)** | MAUA TOWN Ksh | MERU TOWN ksh | MERU CENTRAL ksh | NYAMBENE ksh | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|---|
| 210 | Hawker 1 person without a motor vehicle | 2,800 | 2,800 | 1,600 | 1,600 | 2,800 |
| 215 | Small Informal Sector Trade/ Service Provider Shoeshine, Street Repairer: shoes, tools, appliances etc. Street vendor (newspaper, sweets, soda, cigarettes, etc.) | 1,400 | 1,400 | 800 | 800 | 1,400 |
| 220 | Semi-Permanent Informal Sector Trader Up to 2 persons operating in verandah or temporary building | 2,100 | 2,100 | 1,200 | 1,200 | 2,100 |
| 295 | Other Informal sector operation | 1,400 | 1,400 | 800 | 800 | 1,400 |

| | | | | | | |
|---|---|---|---|---|---|---|
| **300** | **TRANSPORT, STORAGE & COMMUNICATIONS Including: Maritime & Air Lines, International Carriers, Freight Forwarders , Transportation Companies operating Taxis- Matatu- Buses- Lorries- Planes- Boats Driving Schools ,**<br>**Tour / Safari Operators, Petrol Stations, Storage facilities, Cold storage facilities, Publishing Co- newspapers , Books , Texts Telephone Co-, Radio /TV Broadcasters, Internet Provider** | | | | | |
| 305 | Large Transportation company Over 30 vehicles | 56,000 | 56,000 | 32,000 | 32,000 | 56,000 |
| 310 | Medium Transport Company From 3 to 30 Vehicles | 21,000 | 21,000 | 12,000 | 12,000 | 21,000 |
| 315 | Small Transport Company From 2 to 5 Vehicles | 7,000 | 7,000 | 4,000 | 4,000 | 7,000 |
| 320 | Independent Transport Operator 1 vehicle only | 3,500 | 3,500 | 2,000 | 2,000 | 3,500 |
| 325 | Large Petrol Filling Station Over 6 pumps or with garage- | 14,000 | 14,000 | 8,000 | 8,000 | 20,000 |
| | workshop, retail shop, bar and restaurant | | | | | |
| 330 | Medium petrol Filling Station From 4 to 6 pumps or with garageworkshop or retail shop, bar and restaurant | 7,000 | 7,000 | 3,500 | 3,500 | 7,000 |
| 335 | Small Petrol Filling Station Up to 3 pumps and without garage-workshop or retail shop | 5,950 | 5,950 | 3,500 | 3,500 | 5,950 |
| 340 | Large Cold Storage Facility Over 1000 m2 , Insulated walls, cold production equipment | 46,750 | 46,750 | 27,500 | 27,500 | 46,750 |
| 345 | Medium Cold Storage Facility Up to 100m2, cold production equipment | 21,250 | 21,250 | 12,500 | 12,500 | 21,250 |

| BRIMS CODE | CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable) | MAUA TOWN Ksh | MERU TOWN ksh | MERU CENTRAL ksh | NYAMBENE ksh | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|---|
| 350 | Small Cold Storage Facility Up to 100m2 , Insulated walls , Cold Production equipment | 10,200 | 10,200 | 6,000 | 6,000 | 10,200 |
| 355 | Large Storage Facility Over 20 employees Go down, Warehouse, Liquids Storage Tanks Complex, depot | 42,500 | 42,500 | 25,000 | 25,000 | 42,500 |
| 360 | Medium Storage Facility 6-20 employees , Go down , Warehouse, Storage Tanks Complex, depot | 17,000 | 17,000 | 10,000 | 10,000 | 17,000 |
| 365 | Small Storage Facility Up to 5 employees , Go down , Warehouse, Storage Tanks Complex, depot | 8,500 | 8,500 | 5,000 | 5,000 | 8,500 |
| 370 | Large Communications Co. Over 100 employees & / or premises over 5000 m2 | 76,500 | 76,500 | 45,000 | 45,000 | 76,500 |
| 375 | Medium Communications CO. From 16 to 100 employees & / or premises from 1500 to 5000 m2 | 46,750 | 46,750 | 27,500 | 27,500 | 46,750 |
| 380 | Small Communications Co. Up to 15 employees & / or premises up to 1500 m2 | 25,500 | 25,500 | 15,000 | 15,000 | 25,500 |
| 395 | Other Transport , Storage and | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |

| | | | | | | |
|---|---|---|---|---|---|---|
| | Communications | | | | | |
| **400** | **AGRICULTURE , FORESTRY AND NATURAL RESOURCES Including : Production of coffee , Tea , Fruits , Flowers , Grains and Cereals; Grains Storage and Processing ,**<br>**Posho Mill , Bakeries & Rice Mills Forestry and Timber Products , Sawmill , Timber Yards: Animal Breeder: Dairy Products Processing , Butcheries Slighter Houses , Fishing , Mining and other Natural Resource Extractive Activities** | | | | | |
| 405 | Large Agricultural Producer, Processor, Dealers , Exporter Over 50 employees | 45,500 | 45,500 | 26,000 | 26,000 | 45,500 |
| 410 | Medium Agricultural Producer , Processer, Dealer, Exporter From 11 to 50 employees | 17,500 | 17,500 | 10,000 | 10,000 | 17,500 |
| 415 | Small Agricultural Producer/ Processor/ Dealer Exporter Up to 10 EMPLOYEE | 5,600 | 5,600 | 3,200 | 3,200 | 5,600 |
| 420 | Large mining or natural resources extraction operation over 50 employees | 56,000 | 56,000 | 32,000 | 32,000 | 56,000 |
| **BRIMS CODE** | **CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)** | MAUA TOWN Ksh | MERU TOWN ksh | MERU CENTRAL ksh | NYAMBENE ksh | *Financial year 20132014 KSh.* |
| 425 | Medium Mining or Natural Resources Extraction Operation From 4 to 50 employees | 38,250 | 38,250 | 22,500 | 22,500 | 38,250 |
| 430 | Small Mining or Natural Resources Extraction Operation up to 3 employees | 21,250 | 21,250 | 12,500 | 12,500 | 21,250 |
| 495 | Other Agricultural Forestry and Natural Resources | 6,800 | 6,800 | 4,000 | 4,000 | 6,800 |
| **500** | **ACCOMODATION AND CATERING Including:** | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| | **International Hotels , Tourists Camps, Lodging Houses, Restaurants, Bars, Eating houses, Tea and Coffee Houses, Butcheries with Meat Roasting & /or Soup Kitchen facilities, Membership Clubs , Night Clubs & Casinos** | | | | | |
| 503 | Large – High Standards Lodging House/ Hotel D Class , Over 100 rooms | 85,000 | 85,000 | 50,000 | 50,000 | 85,000 |
| 506 | Medium- High Standards Lodging House/ Hotel D Class , From 41 to 100 rooms | 59,500 | 59,500 | 35,000 | 35,000 | 59,500 |
| 509 | Small – High Standard Lodging House/ Hotel D Class , Up to 40 rooms | 42,500 | 42,500 | 25,000 | 25,000 | 42,500 |
| 512 | Large Lodging House with Restaurant AND / OR Bar B/C Class Basic Standard , Over 15 rooms | 31,500 | 31,500 | 18,000 | 18,000 | 31,500 |
| 515 | Medium Lodging House with Restaurant And /or Bar B/C Class Basic Standard ,6 - 15 rooms | 24,500 | 24,500 | 14,000 | 14,000 | 24,500 |
| 518 | Small Lodging House with Restaurant and / or Bar B/C Class Basic Standard , Up to 5 rooms | 17,500 | 17,500 | 10,000 | 10,000 | 17,500 |
| 521 | Large Lodging House B/C Class Basic Standard , Over 15 rooms | 28,000 | 28,000 | 16,000 | 16,000 | 28,000 |
| 524 | Medium Lodging House B/C Class basic Standard. From 6 to 15 rooms | 17,500 | 17,500 | 10,000 | 10,000 | 17,500 |
| 527 | Small Lodging House B/C Class basic Standard Up to 5 rooms | 10,500 | 10,500 | 6,000 | 6,000 | 10,500 |
| 540 | Large Restaurant with Bar/ Membership Club Over 30 customers/ members | 21,000 | 21,000 | 12,000 | 12,000 | 21,000 |

| BRIMS CODE | CATEGORIES OF BUSINESS (SBP + Application + Conservancy + | Maua Town Ksh | Meru Town Ksh | Meru Central Ksh | Nyambene Ksh | *Financial year 20132014* |
|---|---|---|---|---|---|---|
| | **Subletting Fees, as applicable)** | | | | | *KSh.* |
| 543 | Medium Restaurant with Bar/ Membership club From 11 to 30 customers / members | 10,500 | 10,500 | 6,000 | 6,000 | 10,500 |
| 546 | Small Restaurant with Bar Up to 10 customers / members | 7,000 | 7,000 | 4,000 | 4,000 | 7,000 |
| 549 | Large Eating House: Snack Bar: Tea House “Hotel”, no lodging, No Alcohol served. Over 20 customers | 10,500 | 10,500 | 6,000 | 6,000 | 10,500 |
| 552 | Medium Eating House: Snack Bar: Tea House "Hotel", no lodging, No Alcohol served. From 6 to 20customers | 7,000 | 7,000 | 4,000 | 4,000 | 7,000 |
| 555 | Small Eating House: Snack Bar: Tea House "Hotel", No lodging, No Alcohol served. Up to 6 customers. | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |
| 558 | Butchery with Roasted Meat and / or Soup Kitchen Any size | 7,000 | 7,000 | 4,000 | 4,000 | 7,000 |
| 561 | Large Bar/ Traditional Beer Seller Over 50customers | 10,500 | 10,500 | 6,000 | 6,000 | 10,500 |
| 564 | Medium Bar/ Traditional Beer Seller From 16 to 50 customers | 8,400 | 8,400 | 4,800 | 4,800 | 8,400 |
| 567 | Small Bar/ Traditional Beer Seller Up to 15 customers | 5,600 | 5,600 | 3,200 | 3,200 | 5,600 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 571 | Large Night Club / Casino Over 500m2 | 35,000 | 35,000 | 20,000 | 20,000 | 35,000 |
| 574 | Medium Night Club/ Casino from 101 TO 500 m2 | 21,000 | 21,000 | 12,000 | 12,000 | 21,000 |
| 577 | Small night Club/ Casino Up to 100 m2 | 14,000 | 14,000 | 8,000 | 8,000 | 14,000 |
| 595 | Other Catering and Accommodation | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |
| **600** | **PROFFESSIONAL AND TECHNICAL SERVICE Including: Legal, financial, management, engineering, Architecture, Valuing, Surveying, Data processing, Accountancy, Secretarial Support, Stock and Insurance, Brokering, security- Protection, Clearing -Forwarding Goods, book making, Kenya Charity Sweepstake included. Banks,** | | | | | |
| | **Forex Bureau, Money Lenders; Hire Purchase Company, Insurance Company: Real Estate Developer- Finance Co.** | | | | | |
| 605 | Large Professional Services Firm Over 10 Practitioners & / or International affiliation | 63,000 | 63,000 | 36,000 | 36,000 | 63,000 |
| 610 | Medium Professional Services Firm From 3 to 10 practitioners | 31,500 | 31,500 | 18,000 | 18,000 | 31,500 |

| **BRIMS CODE** | **CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)** | Maua Town Ksh | Meru Town Ksh | Meru Central Ksh | Nyambene Ksh | *Financial year 2013-2014 KSh.* |
|---|---|---|---|---|---|---|
| 615 | Small Professional Services UP to 2 practitioners | 14,000 | 14,000 | 8,000 | 8,000 | 14,000 |
| 620 | Independent Technical Operator1 Person acting individually (typist, Accountant, Book keeper, etc.) | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |
| 625 | Large Financial Services Over 25 employees or premises over 300m2 | 66,500 | 66,500 | 38,000 | 38,000 | 66,500 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 630 | Medium Financial Services From 6 to 25 employees | 45,500 | 45,500 | 26,000 | 26,000 | 45,500 |
| 635 | Small Financial Service UP to 5 employees | 31,500 | 31,500 | 18,000 | 18,000 | 31,500 |
| 695 | Other Professional and Technical Services | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |
| | PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT | | | | | |
| **700** | **Including: Private education institutions such as Universities, Polytechnics institutes, Professional Teaching centers teaching computers-management- accountancy-secretarial or other technical professions, Secondary and Primary schools, Nursery School. Private Health Clinics and Doctor are Surgeries; Consulting offices of Doctors, Dentist, Physiotherapy, Psychologists & other health Professionals. Herbalists and Traditional Medicine Practitioners. Entertainment Facilities such as Cinema, Theatre, Video, Amusement Arcade, and Juke box Arcade, Game Machines, Sports Club, and Gym.** | | | | | |
| 705 | Private Higher Education Institutions Any type of Private University, College or | 31,500 | 31,500 | 18,000 | 18,000 | 100,000 |
| | Higher Education Institution with over 1000 students. | | | | | |
| 710 | Large Private Education Institutions Over 100 pupils or fees over Kshs.50, 000 per year. | 21,000 | 21,000 | 12,000 | 12,000 | 30,000 |
| 715 | Medium Private Education Institution From 31 to 100 pupils or fees from Kshs 30,001 to 50,000 per year | 10,500 | 10,500 | 6,000 | 6,000 | 20,000 |
| 720 | Small private Education Institution UP to 30 pupils or fees up to Kshs. 30,000 per year | 7,000 | 7,000 | 4,000 | 4,000 | 21,000 |
| 725 | Large Private Health Facility Hosp., Clinic etc. providing overnight accommodation. Over 30beds. | 49,000 | 49,000 | 28,000 | 28,000 | 49,000 |

| **BRIMS CODE** | **CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)** | Maua Town Ksh | Meru Town Ksh | Meru Central Ksh | Nyambene Ksh | *Financial year 2013-2014 KSh.* |
|---|---|---|---|---|---|---|
| 730 | Medium Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation. From 11 to 30 beds. | 31,500 | 31,500 | 18,000 | 18,000 | 31,500 |
| 735 | Small Private Health Facility Hospital, Clinic, Nursing Home, etc. providing overnight accommodation. UP to 10 beds | 21,000 | 21,000 | 12,000 | 12,000 | 21,000 |
| 740 | Health Clinic; Doctor's Surgery Doctor- Dentist- Physiotherapist- Psychologist- etc. Consult Office No overnight accommodation available. | 7,000 | 7,000 | 4,000 | 4,000 | 7,000 |
| 745 | Traditional Health | 5,600 | 5,600 | 3,200 | 3,200 | 5,600 |
| | services Herbalists, Traditional Healer etc. | | | | | |
| 750 | Large Entertainment Facility Cinema: theater- Video Show; Over 100 seats Amusement arcade ( juke Box- Games Machines): Over 10 machines Sports club Gym- Over 50 members | 31,500 | 31,500 | 18,000 | 18,000 | 31,500 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 755 | Medium Entertainment Facility Cinema: Theater- Video show; Over 100 seats Amusement arcade ( juke Box- games Machine ) From 4 to 10 machines Sports Club Gym: From 16 to 50 members | 17,500 | 17,500 | 10,000 | 10,000 | 17,500 |
| 760 | Small Entertainment Facility up to 50 seats/ up to 3 machines/ up to 15 members | 10,500 | 10,500 | 6,000 | 6,000 | 10,500 |
| 795 | Other Private Health, Education and Entertainment Services | 5,600 | 5,600 | 3,200 | 3,200 | 5,600 |
| **800** | **INDUSTRIAL PLANTS, FACTORIES, WORKSHOPS & CONTACTORS Including: Industrial plants and factories Manufacturing, Processing and Assembling products, vehicles, machinery and equipment in large scale. Workshops making, Servicing and repairing products, vehicles, machinery and equipment. Contractors of new building Restoration and service repair.** | | | | | |
| 805 | Large Industrial Plant Over 75 employees or premises from 100m2 to 2,500 m2 | 70,000 | 70,000 | 40,000 | 40,000 | 70,000 |

| **BRIMS CODE** | **CATEGORIES OF BUSINESS (SBP + Application + Conservancy + Subletting Fees, as applicable)** | Maua Town Ksh | Meru Town Ksh | Meru Central Ksh | Nyambene Ksh | *Financial year 20132014 KSh.* |
|---|---|---|---|---|---|---|
| 810 | Medium Industrial Plant From 16 to 75 employees or premises from 100m2 to 2,500m2 | 49,000 | 49,000 | 28,000 | 28,000 | 49,000 |
| 815 | Small industrial Plant | 28,000 | 28,000 | 16,000 | 16,000 | 28,000 |
| | Up to 15 employees or premises up to 100m2 | | | | | |

| | | | | | | |
|---|---|---|---|---|---|---|
| 820 | Large workshop/ Service, Contractor with large equipments and machinery. | 35,000 | 35,000 | 20,000 | 20,000 | 35,000 |
| 825 | Medium workshop/ Service Repair Contractor with small equipments and machinery. | 14,000 | 14,000 | 8,000 | 8,000 | 14,000 |
| 830 | Small workshop/ Service Repair Contractor with no equipments and machinery. | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |
| 895 | Other manufacturer, Workshop, Factory, Contractor | 4,900 | 4,900 | 2,800 | 2,800 | 4,900 |