

**PROPOSED AMENDMENTS/NEW REVENUE STREAMS IN COUNTY
FINANCE BILL 2021/2022**

INTRODUCTION

The Siaya County Finance Bill for the FY 2021/2022 provides for various amendments of various parent legislations upon which the said revenue raising rates are provided. Below are the details of the amended rates, new revenue streams and other changes. However, a detailed outlook of the changes in the Finance Bill 2021/2022 is contained in the proposed Bill include;

Table 1; Highlights of Proposed Amendments

THE SIAYA COUNTY FINANCE BILL, 2021

No..... of 2021

ARRANGEMENT OF CLAUSES

PART I

PRELIMINARY

Clauses

- 1 — Short title.
- 2 — Interpretation
- 3 — Object and Purpose of Bill

PART II

**TAXES, FEES, LICENCES AND CHARGES PAYABLE AND RATES
APPLICABLE**

- 4 — Rates, Plot Rent and House Rent.
- 5 — Licence Fees and Permit Fees.
- 6 — Charges.
- 7 — Market Fees and Cess.
- 8 — General Fees.
- 9 — Tax Waivers and Variations.

PART III

PAYMENT

- 10 — Payment to the County.

PART IV

OFFENCES AND PENALTIES

- 11 — General Penalty.

PART V

MISCELLANEOUS

PART VI

SCHEDULES

A Bill for

AN ACT of the County Assembly of Siaya to amend the County Legislation relating to Fees, Charges, Licenses, Rent, Rates for Services and other revenue raising measures by the County Government and for matters incidental there to;

ENACTED by the County Assembly of Siaya as follows—

**PART I
PRELIMINARY**

1. This Act may be cited as the Siaya County Finance Bill, 2021 and shall come into operation on such date as the County Executive Committee Member responsible for Finance, with the concurrence of the Governor, may appoint a date and different dates may be appointed for different provisions.
2. This Act prescribes the rates of taxes and charges for the assessment year 2021-2022, the rates at which taxes and other charges will be payable during the financial year 2021-2022 from properties which include land and buildings, businesses, markets, agricultural produce, outdoor advertisement, health services, vehicle parking, heritage sites, County parks, entertainment and extraction activities.
3. Interpretation: -
 - i. **Cess**; means tax or fees chargeable on certain goods specified under various schedule in this Act and shall include a special levy on value added products to promote the growth of the industry, factories and shall include but is not limited to factory cess, mining cess and sand cess;
 - ii. **Authorized Channel**; Means any channel legally permitted by the County Government of Siaya in its dealings and service provisions.
 - iii. **County Revenue Collector**; Means the county public officer appointed pursuant to section 158 of the Public Finance Management Act, 2012 for the purpose of collecting revenue for the County Government and remitting it to the County Receiver of Revenue
 - iv. **County Government**; Means the County Government of Siaya.
 - v. **County Receiver of Revenue**; in relation to the County Government, means a person designated to be a receiver of revenue under section 157 of the PFM Act 2012;
 - vi. **County Executive Committee Member**; Means the member of a County Executive Committee responsible for the financial affairs of the County and for the County Treasury.
4. In this Bill unless the context otherwise requires—
 - i. The revenue raising measures of the county government relating to property rates and all charges in the department of Lands, Physical Planning, Survey and Housing is set out in First Schedule.
 - ii. The revenue raising measures in the county government relating to trade license fees are set out in Second Schedule.
 - iii. The revenue raising measures in the County government relating to fees and charges for services are set out in the Third Schedule
5. The revenue raising measures of the County Government provided for in this Bill do not in any way prejudice National Economic Policies, Economic activities across County boundaries or the National mobility of goods, services, capital or labour.
6. If any National Bill mentioned in Schedule 3 has not been amended to provide for the imposition of fees or charges for services by the County Government, then item 7 of the

Sixth schedule of the Constitution, applies in relation to that Bill.

7. To avoid doubt, nothing in this Bill is taken to prevent the County Government from entering into a contract or agreement or other arrangement to provide a service upon payment of a fee or charge.
8. There shall be fees and charges imposed by the County Government in respect of Impounded or attached items, goods or any other property or, such stored or kept in the County Yard.
9. (i). In accordance to the Siaya County Trade License Act and Market Fees shall be charged on the goods specified in Schedule 2.
(ii). A person who fails or hinders another person to pay Cess or market fee set under this schedule commits an offence.
10. (i) All persons operating business shall be required to pay the relevant licenses, and charges set under Schedule 2 of the single business permit Schedule.
(ii) Any person operating a business who fails to pay the said fees, charges or Licenses set under Schedule 2 and the single business Schedule commits an offence.
11. (i) The County Executive Committee Member for Finance may by order be published in the Gazette amend any additional fees, tax, license, cess and fees Schedules to supplement the current schedule.
12. (ii) Any order made under subsection (i) shall be laid before the County Assembly without unreasonable delay, and unless a resolution approving the order is passed by the County Assembly within twenty-one days when the Assembly next sits after the order is so laid, the order shall lapse, but without prejudice to anything previously done there under.

**PART III
PAYMENT**

13. (i) All payments to the County Government made under this Bill shall be paid through an authorized channel.
- (ii) A County Revenue Collector authorized by the County Government to collect revenue shall have an identification card issued by the County Government which shall be worn visibly by such County Revenue Collector.
- (iii) An official receipt shall be issued for all payments made to the County Government.
Every person who makes a payment through an authorized channel shall demand an official receipt for each such payment and every payment made through an authorized channel shall be evidenced by an official receipt.
- (iv) A person shall not receive or collect any money on behalf of the County Government unless he or she has been appointed to do so or has authority as the receiver and collector of County Government Revenue.
- (v) A person who contravenes the provisions of this section commits an offence.
14. The County Executive Committee Member for Finance may by written notice addressed to any person—
- (i) Designate any person to be an agent of the County Government for the purposes of the collection or recovery of charges, permit fees, licence fees, rent, cess and such other fees as may be necessary for carrying out the purpose of this Act; and specify the number of charges, permit fees, licence fees, rent, cess and such other fees to be collected or recovered by the agent.
- (ii) An agent appointed under this section shall enforce and ensure due compliance with the provisions of this Bill and shall remit all revenue collected to the County Government through the County Receiver of Revenue or as may be otherwise instructed in the appointment notice.
- (iii) Where an agent claims to be, or to have become unable to comply with subsection, such agent shall, within seven working days, notify the County Executive Committee Member in writing, setting out fully the reasons for his inability to comply, and the County Executive Committee Member shall accept the notification and cancel or amend the appointment notice accordingly.
- (iv) Unless and until a notification is given by an agent under subsection (iii) sufficient moneys for the payment of charges, permit fees, licence fees, rent, cess and such other fees specified in the agent's appointment notice shall be presumed to be held by him or her and this money shall be payable to the County Government.
- (v) For the purposes of this section, the County Executive Committee Member of Finance may, by notice in writing, at any time, require any person to furnish him or her, within reasonable time not being less than seven days from the date of service of the notice, with information showing any moneys which may be held by the agent for, or due by him to the County Government.
- (vi) Where an agent fails to pay an amount of money collected under this section within the time specified in the notice, the provisions of this Bill relating to the collection and recovery of that amount as if it were tax due and payable by the agent on the due date for the payment of which was the date upon which that amount should have been paid to the County Government under this subsection.
- (vii) An agent who makes payment to the County Government under this section shall for all purposes be deemed to have acted under the authority of the County Government and shall be indemnified in respect of that payment against all proceedings, civil or criminal, and all processes, judicial or extra-judicial, notwithstanding any provisions to the contrary in any written law contract or agreement.
- (viii) Any person who willfully makes any false or misleading statement, or willfully conceals any material fact shall be guilty of an offence.

PART IV
OFFENCES AND PENALTIES

15. (i) All Passenger Service Vehicles (P.S.V) To and From Kisumu shall access the Bus Park using Nyadorera-Kisumu Highway, those To and From Ugunja to branch off at Kenya Medical Training College (K.M.T.C) via Stadium Road. All PSV's are Prohibited from the Town Centre and shall not be allowed to use the Roads in front of the County Headquarters, County Assembly, The Law Courts, Kenya Commercial Bank, Co-Operative Bank and Huduma Centre. Any person who Contravenes this bill commits an offence.
(ii) Buses and Shuttles' that have offices within the CBD shall access their offices to and From Kisumu by Turning off at Shell Filling Station and Join Central Primary School Road, Turn on Hospital Road past Kenya Medical Training College (KMTC) onto A.C.K Cathedral Stretch, Turn Right onto the Road Leading to Kenya Commercial Bank and proceed to their respective offices.
16. No Omnibus when carrying passengers for hire or reward shall without the express authority of the Director of revenue or Enforcement Inspectorate, start or terminate at any place other than the Omnibus Park. No person shall drop or pick passengers within a radius of 300 Meters within the Town apart from the designated areas. Any contravention of this law shall be liable to payment of a fine of Kshs 5,000. (Five Thousand), or imprisonment for a term not exceeding one year or both
17. No person shall Hoot, Bang the omnibus body, make any Noise, Disturb the peace in any manner or Tout in any form while in the vicinity of the County Headquarters, Assembly, The Law Courts and Hospitals. Any contravention of this law shall be liable to payment of a fine of Kshs. 5,000. (Five Thousand), or to imprisonment for a term not exceeding one year or both.
18. Any motor vehicle that fails to pay bus park entry fee prescribed in the bus park fees and charges shall have such vehicles Impounded/Clamped, whichever is applicable, a fine of Five Thousand Shillings (Kshs. 5,000) shall be levied or to imprisonment for a term not exceeding one year or both.
19. Any vehicle /Motor Cycle parked, Motor Cycle Riding or Bicycle Riding on Non-Motorized walkways shall be Clamped/impounded, and a fine of Five Thousand (Kshs 5,000) shall be Levied on Motor Vehicles, Motor Cycles and Bicycles One Thousand (Kshs 1,000) and such an offence, or to imprisonment for a term not exceeding Six months or both.
20. Any individual whose Motor Vehicle is Clamped and such individual proceeds to remove a Clamp without the Authority of an Authorized County Officer, shall be deemed to have Committed an offence (Damaging of a Clamp), and shall be fined Thirty Thousand Shillings (30,000) or to imprisonment for a term not exceeding Three years or both.
21. Any individual or institution that Dumps refuse in an undesignated place shall be liable to a fine of Fifty Thousand Shillings (50,000), or to imprisonment for a term not exceeding one year or both.
22. Any individual who shall be found to have damaged any property in the Bus Park, Governors Park, Ahindi Garden or any other County property for that matter, shall have Committed an offence and shall pay a fine of at least Two Thousand Shillings (Kshs 2,000) for repair of such damages.
23. No individual, Organisation/Group shall without the Rightful Authority of the County Director Revenue Block a public Road for any Sporting activity.
24. Persons Living with Disability (PLWD's) shall at any one given time be expected to pay a 1/3 of all levies, charges, tax, cess and licenses.

**PART V
MISCELLANEOUS**

FIRST SCHEDULE

SCHEDULE 1 — PROPERTY RATES

Taxes, Fees And Charges Payable To The County Government Of Siaya Department Of Lands, Physical Planning, Housing And Urban Development

ITEM 1 — AMOUNT OF RATES

Pursuant to Section 3 and Section 8 of the Rating Act Cap 267 of 1986(Revised 2012), the amount of a rate payable to the county government in respect of a rateable property for 2021/2022 is 10% of the unimproved site value of the rateable property.

ITEM 2 – WAIVER

Pursuant to 16(2) of the Rating Act (Cap. 267) of 1986 (Revised, 2012), a waiver of 2% is payable on any rate on or before the due date.

ITEM 3 – INTEREST

Pursuant to section 16(3) and (4) of the Rating Act Cap 267 of 1986(Revised 2012), interest at the rate of 3% per month is payable to the county government on any rate that remains unpaid after 31st March.

1. The First Schedule
DEPARTMENT OF LANDS, PHYSICAL PLANNING, HOUSING AND URBAN DEVELOPMENT,
Under Land Valuation of the Finance Act 2021, is Amended by the following Changes,
(i) Delete
a)Exemption inspection Fee
b) Omission of A rateable Property
c) Penalties for Refer to Drawer cheque
(ii) Insert (Survey Fees)
a)Hearing of Dispute on Leasehold land Kshs 3,000
b) Approval of Subdivision of Leasehold Land Kshs 6,000
(iii) Change of Charges
a) Reduce Charges for objection to Draft Valuation Roll from Kshs 25,000 to Kshs 1,000.
b) Temporary Occupation License (T.O.L) 10 by 10 Kshs. 2,500 across board.

2. The First Schedule

(DEPARTMENT OF PUBLIC WORKS, ENERGY, ROADS & TRANSPORT) of the Finance Act 2019, is Amended by inserting the following Changes

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomere Markets	Other Trading Centres/Markets
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ROADS SECTION

Inspection Fees For: -

Road opening 9 meters per meter (All categories not Exceeding 10 meters) Per instance	4,000	4,000	4,000
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Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomere Markets	Other Trading Centres/Markets
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STREET PARKING

Reserved/Parking/Loading /Off-Loading	10,000	10,000	5,500
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Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomere Markets	Other Trading Centres/Markets
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BUS PARK FEE

Trailer parking per entry/Day	500	300	200
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3. The Second Schedule,

FEES AND TRADE LICENCES, DEPARTMENT OF ENTERPRISE AND INDUSTRIAL DEVELOPMENT,

Under Industrial Plants, Factories, Workshops and Contractors, of the Finance Act 2019, is hereby amended by inserting the following Tabulated Changes,

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomere Markets	Other Trading Centres/Markets
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ELECTRICAL SHOPS

Large shops 300- 3000sqm prime location	20,000	16,000	12,000
Medium shop 50 –3,000sq.m fair location	12,000	8,000	6,000

Small trader shop less than 50 sq.m / far away location	7,500	5,500	3,500
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4. The Second Schedule,

FEES AND TRADE LICENCES,

DEPARTMENT OF ENTERPRISE AND INDUSTRIAL DEVELOPMENT,

Under Financial Services, of the Finance Act 2021, is hereby amended by inserting the following Tabulated Changes

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
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Mobile Money Services with Bank Agencies (M-Pesa, Airtel Money, T-Kash)

Large mobile Money Services (3 and above)	15,000	10,500	7,500
Medium Mobile Money services (2 Agencies)	10,000	7,000	5,000
Small Mobile Money services	7,000	5,000	3,500

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
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Mobile Money Services Without Bank Agencies (M-Pesa, Airtel Money, T-Kash)

Large mobile Money Services (Plus Mobile Phone and Accessories)	15,000	10,500	7,500
Medium Mobile Money services	10,000	7,000	5,000
Small Mobile Money services	8,000	5,500	3,500
Informal Mobile Money services in a 10* 10 Kiosk	7,000	5,000	2,500

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
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Mobile Money Services Only (Plain)

Large mobile Money Services	15,000	10,000	7,000
Medium Mobile Money services	10,000	7,000	5,000
Small Mobile Money services	7,000	5,000	3,500

CARWASH

The Second Schedule,

FEES AND TRADE LICENCES, DEPARTMENT OF ENTERPRISE AND INDUSTRIAL DEVELOPMENT,

Under carwash Services, of the Finance Act 2021, is hereby amended by inserting the following Tabulated Changes

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
CARWASH			
Large with 6 and above washing bays/machines	30,000	25,000	20,000
Medium with up to 4-6 washing bays/machines	18,500	15,000	12,000
Small with less than 3 washing bays/machines	12,000	10,000	8,000
Informal ordinary open air	5,000	3,500	2,500
Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
MOTOR CYCLE/VEHICLE SALES OUTLETS AND SPARE PARTS			
Motor sales outlet Shop	35,000	26,000	20,000
Large motor cycle wholesale and retail shop	18,000	12,000	10,000
Medium Motor cycle spares and Motor vehicle wholesale and retail shop	15,000	12,000	10,000
Small motor cycle spares and Motor Vehicle retail shop	10,000	6,500	4,500
Informal motor cycle and Motor Vehicle spares parts shop	5,000	3,500	2,500
5. The Second Schedule, FEES AND TRADE LICENCES, DEPARTMENT OF ENTERPRISE AND INDUSTRIAL DEVELOPMENT			
Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
HARDWARE			
With Timber Yard / Ballast/Sand/Building Blocks/Water tanks			
Mega (Over15employees)	85,000	70,000	60,000
Large (11 – 14 employees)	60,000	40,000	30,000
Medium (5–7 employees)	40,000	40,000	30,000
Small (upto 4 employees)	25,000	30,000	20,000

Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
Timber Yard Only			
Mega(Over10employees)	50,000	30,000	20,000
Large(11 – 14 employees)	35,000	20,000	15,000
Medium(5–7 employees)	20,000	15,000	10,000
Small (upto 3 employees)	10,000	7,000	5,000
Stockist (Ballast and Sand)	20,000	15,000	10,000
Under, hardware Services, of the Finance Act 2021, is hereby amended by inserting the following Tabulated Change			
Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
Without Timber Yard / Ballast/Sand/Building Blocks/Water tanks			
Mega (Over 13 employees)	50,000	40,000	30,000
Large (8 – 12 employees)	40,000	30,000	20,000
Medium (4 – 7 employees)	15,000	10,000	8,500
Small (upto 3 employees)	7,000	7,000	7,000
Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
Scrap Metal Dealers			
Large (over 5 employees)	50,000	30,000	20,000
Medium (3 – 4 employees)	25,000	15,000	8,000
Small (upto 3 employees)	10,000	7,000	5,000
6. The Second Schedule,			
FEES AND TRADE LICENCES, DEPARTMENT OF ENTERPRISE AND INDUSTRIAL DEVELOPMENT,			
Under Entertainment Section, of the Finance Act 2021, is hereby amended as follows: -			
Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/	Other Trading Centres/Markets

		Sidindi/Sigomer e Markets	
BUTCHERIES			
Large Butchery 3- 5 Counters	15,000	10,000	7,500
Medium Butchery 1- 2 Counters	10,000	7,500	5,000
Small butchery in informal structure	7,500	5,000	3,500
Pork/ Mutton / Pig/ Goat Butchery	5,000	5,000	3,500
BETTING CONTROL AND RELATED ACTIVITIES,			
(i) Pool Table Licence.			
Current Charges, 2021 Finance Act	2,500 Per Table		
(ii) Amusement Or Recreational Activities			
Insert the following Charges to Apply Across the Entire County,			
Fixed Swing per seat	500	500	500
Mobile/Manual swing per seat per Day	150	150	150
Bouncing Castles per unit per Day	1,000	1,000	1,000
Merry go Round per Day	2,000	2,000	2,000
Roller skating permit per year	2,000	2,000	2,000
Roller skating Training per Day Incidence	500	500	500
Insert the following Charges to Apply Across the Entire County,			
Political Rallies	25,000	25,000	25,000
Hire of Parks per Day	4,000	4,000	4,000
Annual Photography Permit	3,500	3,500	3,500
Religious Crusades	3,000	3,000	3,000
Residential Photography Sites	1,000	1,000	1,000
Video Shooting Per Incidence Per hour	500	500	500
Photography per session per Hour	500	500	500
Meeting(s) per Hour	500	500	500
(iii) Parks			
(iv) Ablution Blocks			
Insert the following Charges to Apply Across the Entire County,			
Lease of County Ablution Blocks Per Year	5,000	5,000	5,000
Single Business Permit (Private Ablution Blocks Two Doors)	3,000	3,000	3,000
Single Business Permit (Private Ablution Blocks Three Doors)	4,500	4,500	4,500
Single Business Permit (Private Ablution Blocks Four Doors)	6,000	6,000	6,000
Insert the following Charges to Apply Across the Entire County,			
Lease of County Ablution Blocks Per Year	5,000	5,000	5,000

Single Business Permit (Private Ablution Blocks Two Doors)	3,000	3,000	3,000
Single Business Permit (Private Ablution Blocks Three Doors)	4,500	4,500	4,500
Single Business Permit (Private Ablution Blocks Four Doors)	6,000	6,000	6,000
(v) Carpentry Workshops			
Insert the following Charges to Apply Across the Entire County,			
Mega Carpentry Workshops with 15 Employees and Above	20,000	20,000	20,000
Large Carpentry Workshops with 10 - 15 Employees	15,000	15,000	15,000
Medium Carpentry Workshops with 5- 10 Employees	7,500	7,500	7,500
Small Carpentry Workshops with 1-5 Employees	5,000	5,000	5,000
Item of Charge	Siaya/Bondo/Ugunja/Usenge/Yala	Akala/Ngiya/Nyadorera/Sega/Nyamonye/Boro/Aram/Ukwala/Sidindi/Sigomer e Markets	Other Trading Centres/Markets
(vi) Agrovets			
Agro vets with (7-10 Employees)	10,000	8,500	7,000
Agro vets with (4-6 Employees)	7500	6,000	4,500
Agro vets with (1-3 Employees)	5,000	3,500	3,500
7. The Third Schedule,			
CHARGING SERVICES,			
DEPARTMENT OF ARGICULTURE, FOOD, LIVESTOCK AND FISHERIES			
Under Fish Caging Section, of the Finance Act 2021, is hereby amended by inserting following changes: -			
Fish Caging,			
6*6 M2 Be the Standard measurement of Fish Cages to be Charged Kshs 3,000			
10 – 15 cages	20,000	20,000	20,000
Over 15 cages	1,000 per Cage for every Extra cage		
8. The Third Schedule,			
DEPARTMENT OF HEALTH AND SANITATION			
Under Public Health Section, of the Finance Act 2021, is hereby amended by inserting following New changes: -			
i. PLAN APPROVAL			
Swimming Pool	5,000	5000	5000
Church	3,000	3000	3000
Perimeter Fence	2,000	2000	2000
Institutions (Schools and Colleges)	5,000	5000	5000

Petrol Stations	5,000	5000	5000
Septic Tanks	1,000	1000	1000
ii. OCCUPATIONAL CERTIFICATE			
Occupational Certificate Single Commercial	3,000	3,000	3,000
Occupational certificate multi -storey commercial	5,000	5,000	5,000
Approval of Septic Tank	2,000	2,000	2,000
Approval of Swimming Pool	3,000	3,000	3,000

N/B: It should be noted that the above table only highlights the specific areas of the proposed schedules of the proposed Finance Bill 2021/2022 that have been **changed/amended/introduced** as new streams. The rest of the rates set in the Bill are as detailed in the schedules of the Act.