



**THE KILIFI COUNTY FINANCE ACT, 2018**

**AN ACT of the County Assembly of Kilifi to provide for various taxation, imposition of taxes, charges for services and other revenue raising measures by the county government; and for matters incidental thereto**

**ENACTED** by the County Assembly of Kilifi, as follows—

**PART I—PRELIMINARY**

Short title and commencement.

**1.** This Act may be cited as the Finance Act, 2018 and shall come into operation on such a date as the County Executive Committee Member for Finance may appoint and different dates may be appointed for different provisions.

**PART II— FEES AND TAXES PAYABLE AND RATES APPLICABLE**

Imposition, revision of the taxes, fees, etc of the County.

**2.** (1) The taxes, fees and charges set out as per the different Parts and Schedules listed hereunder shall apply for the respective services and at the rates set out therein:

**Trade licenses and permits:**

These include licenses and permits under the Single Business Permit (SBP) regime. Pursuant to Section 4 of the Kilifi County Trade License Act, 2016 the license fees payable are specified in **PART I** Schedule Two of the Act.

**Market Fees:**

In respect of designated county markets traders operating within the markets are liable to fees and charges as specified in **PART I** of the First Schedule to the Act.

**Sale of Documents:**

In respect of County generated documents, gazettes, and books, the rates of charges have been specified in **PART I** of the First Schedule.

**Other charges:**

Other charges relating to but not limited to court fines , cash bail forfeited, search fee, procuring of county technical experts to attend court or make a report, supply of certified county records etc., have been specified in **PART I** of the First Schedule.

**Agricultural Produce Cess**

**Produce Cess** – In respect of specified agricultural produce, Cess charges have been specified in **PART II** of the First Schedule to the Act.

**Fisheries Licenses and related charges:**

In respect of specified fishing activities and produce, the rates of fees as specified in **Part II** of the First Schedule of the Act.

**Stock Auction and Slaughter Fees:**

In respect of specified stock produce, the rates of fees have been specified in **PART II** of the First Schedule to the Act.

**Education and Social Facilities Charges:**

In respect of the use of County public amenities pursuant to the Kilifi County Public Entertainment and Amenities Act, 2016 and registration of educational institutions and social organizations pursuant to the Early Childhood and Education Act, 2016, the Child Care Facilities Act, 2016, and the Vocational Training and Education Act, 2016, the fees and charges have been specified in **PART III** of the First Schedule to the Act.

**Liquor License:**

Pursuant to Section 67 of the Kilifi County Liquor Control Act, 2015 the fees payable under that Act are as specified in **PART III** of the First Schedule of this Act.

**Betting and Casino charges**

In respect of betting and gaming activities, imposition and recovery of taxes and other charges under the Betting, Gaming and Lotteries Act Cap 131 have been specified in **PART III** of the First Schedule to the Act.

**Outdoor Advertising:**

Pursuant to the Environment (Regulation and Control) Act, 2016, the outdoor advertising charges areas specified in **PART IV** of the First Schedule to the Act.

**Property Tax:**

This tax shall apply to properties of all categories of owners liable to tax, the rates of property tax have been specified in **PART V** of the First Schedule of the Act.

These taxes shall be as laid down in the valuation roll currently in force and shall transition from time to time to the new valuation roll as shall come into force from time to time for the purposes of computation of tax due.

Tax Authority to levy this tax is derived from Article 209(3) of the Constitution, the Kilifi County Rating Act, 2016, the Kilifi County Valuation for Rating Act, 2016 and the provisions of the relevant county legislation as shall be enacted by the County Assembly from time to time.

**House Rent:**

House rent chargeable is specified in **PART V** of the First Schedule to the Act.

**Building Plan Approval:**

In respect of building as defined in the Physical Planning Act Rev. 2009 (1996) the approval charges have been specified in **PART V** of the First Schedule to the Act.

**Conveyance charges**

In respect of charges pertaining to conveyance matters relating to county property, charges are as specified in **PART VI** in the First Schedule.

**Parking Fees:**

Pursuant to the Kilifi County Transport (Regulation and Control) Act, 2016 and in respect of designated areas, street and bus parks in Mariakani, Mtwapa, Kilifi town, Watamu and Malindi, the owners of vehicles parking their vehicles in designated areas are liable to fees and charges as specified in **PART VI** of the First Schedule to the Act.

*County Government of Kilifi  
Finance ACT, FY 2017-2018*

<b>Savings</b>	<p><b>Health Charges and Fees:</b> In respect of designated public health facilities, and pursuant to the Kilifi County Health Services Improvement Fund Act, 2016 patients visiting the facilities are liable to fees and charges as specified in <b>PART IX</b> of the First Schedule to the Act.</p> <p><b>Hire of County Assets</b> In respect of levying charges relating to hiring of vehicles and plants or any other assets from the County Government, the charges for year 2017/2018 are as specified in <b>PART IX</b> of the First Schedule.</p>
	<p>(2) The respective taxes, fees and charges, together with the rates applicable shall be payable to County Government of Kilifi and shall take effect in not later than three months after the commencement of this Act.</p>
	<p>(3) For greater certainty, the taxes, fees and charges applicable at the commencement of this Act shall continue to apply under the existing by-laws of the defunct County Council of Kilifi, Town Council of Kilifi, Town Council of Mariakani, County Council of Malindi and Municipal Council of Malindi until such by-laws are repealed and replaced by county legislation.</p>
<p><b>Directions, resolutions made under provisions of Local Governments Act</b></p> <p><b>Regulations</b></p>	<p><b>3.</b> All directions, resolutions, orders and authorizations on financial management, including the collection and administration of taxes, fees and charges given or issued by the defunct County Council of Kilifi, Town Council of Kilifi, Town Council of Mariakani, County Council of Malindi and Municipal Council of Malindi and subsisting or valid immediately before the cessation of the application of that Act shall be deemed to have been given, issued or made pursuant to this Act, until the expiry, amendment or repeal of those directions, resolutions, orders and authorizations on financial management and shall continue, with the necessary modifications, apply to the payment and the administration of the taxes, fees and other levies under this Act</p> <p><b>4.</b> The County Executive committee member responsible for Finance &amp; Economic Planning shall have the powers to make regulations for proposed revenues in line with the Finance Act 2015 pursuant to the provision of this Act, the Public Finance Management Act 2012 and the constitution of Kenya (E.g. circulars/regulations)</p>