

SECOND SCHEDULE

PART I

BRIM CODE	CATEGORIES OF BUSINESS	2018	2017
	Item Description	Zone A	Zone A
		(Mandera Town)	(Mandera Town)
1	GENERAL TRADERS SHOPS AND RETAIL SERVICES		
	This category includes traders, wholesalers, hypermarkets, departmental stores, supermarkets, showrooms, Green grocery, boutiques, exhibitions, retail shops, chemists, take-away, butcheries, Agro vet Shops, kiosks		
100	Mega Store, Hyper-supermarket: large multi-departmental store, hypermarket over premises over 3000 sq.m in prime location	50,000	50,000
102	Supermarket/ Mini market Prime Location	30,000	0,00
105	Large trader shop, Wholesale store Prime Location	13,000	14,000
110	Medium trader shop or General retail service	10,000	7,000
115	Small trader shop or retail service/Government owned Market stalls	4,500	4,000
120	Kiosk: Light or temporary construction	3,500	4,000
125	Other Retail Traders, Stores, Shops and Services/Miraa store	4,500	4,000
126	Large Distributers e. soda, drinks agent (Wholesale)	20,000	0,00
128	Medium Distributer e. soda, drinks soda agent (Retail)	15,000	0.00
130	Electronics shop/play station/Video show/Pool table games/Gym/Maize store/Posho Mill/Power saw machine operator	7,000	0,00
135	Timbersale/Workshop/Welding/Bakery/Cosmetic shop/Stationeries/Bookshop	15,000	0,00
140	Hardware shops	25,000	0,00
145	Barber/kinyozi, Hair salon, Manicure, Pedicure and Massage	5,000	0,00
155	Mobile phones/ General Electronic repair	7000	0,00
2	INFORMAL SECTOR		
	Including hawkers, street vendors, small traders and service providers operating on the streets, veranda or temporary building		

200	1 hawker with motor vehicle	3,500	3,000
205	1 hawker without motor vehicle	2,500	1,500
210	Small informal sector trader / service provider e.g. Shoe shiner, shoe repairer, street vendor (newspapers, soda, sweets, cigarettes etc.)	2,000	1,500
215	Semi-permanent informal sector trader: Up to 2 persons in verandah or temporary building	3,000	2,000
220	Other informal sector	3,500	2,000
3	TRANSPORT, STORAGE ,COMMUNICATIONS, BUILDING CONTRACTORS AND OTHERS		
	Includes maritime and airlines / international carriers / freight forwarders / operation of taxis, matatus, buses, lorries, planes, boats / driving school / tours / safari operator - owned and hired vehicles. Fixed line and wireless communication providers / IT support companies / private vehicles parking / petrol stations / storage facilities / cold storage facilities. Publishing companies, e.g. newspapers, books, texts / radio / TV broadcasters / film producers, Building contractors, LPG gas Sellers		
300	Large transport company Over 30 Vehicles	30,000	50,000
305	Medium transport company with 6 to 30 vehicles	10,000	21,000
310	Small transportation company 1 to 5 vehicles/Air transport/air ticket	15,000	5,000
315	Independent transport operator with one vehicle	4,000	3,000
312	Driving School	15,000	0,00
320	Large petrol filling station, over 6 pumps with garage/ workshop and spares retail Shop	25,000	30,000
325	Medium petrol filling station from 4 to 6 pumps with garage / workshop or spares retail shop	23,000	15,000
330	Small petrol filling station: Up to three pumps and without garage/workshop or retail shop	21,000	5,000
331	Kerosene (Pumps)	8000	0,00

332	Kerosene (Drums)	5000	0,00
333	LPG Gas Distributor/ Store	10,000	0,00
334	LPG Gas Wholesaler (With/without agents)	10,000	0,00
335	LPG Gas Retailer	8,000	0,00
340	Garage with spare parts	10,000	0,00
341	Garage without spare parts	7,000	0,00
342	Small Bicycle/Motorcycle repair workshop with spare parts	6000	0,00
343	Small Bicycle/Motorcycle repair workshop without spare parts	4000	0,00
345	Spare parts shop	8,000	0,00
350	Large cold storage facility: Over 1,000 sq.m, insulated walls, cold production equipment	50,000	25,000
355	Medium cold storage facility: From 101 - 1,000 sq.m	30,000	10,000
360	Small cold storage facility: Up to 100 sq.m	15,000	5,000
365	Large storage facility: Over 5000 sq.m go down / warehouse liquid storage tanks complex	35,000	25,000
370	Medium storage facility: From 1000 - 5000 sq.m	16,000	10,000
375	Small storage facility- Up to 1000 sq.m	10,000	5,000
375	Cereals Stores (National Cereal and produce Board)	50,000	40,000
376	Car wash with pressure machine	8,000	0,00
378	Car wash manually	5,000	0,00
380	Large communications company including radio stations : Over 100 employees & / or premises over 5,000 sq.m	30,000	60,000
385	Medium communications company including radio stations: 16 - 100 employees & / or premises of 1500 – 5,000 sq.m	25,000	40,000
390	Small communications company including radio stations: up to 15employees & / or premises of 1,500 sq.m	20,000	20,000
395	Other transport, storage and communications Awareness	12,000	20,000
396	Large contractors NCA Class 1 to 2	60,000	0,00

397	Medium contractors NCA class 3 to 4	50,000	0,00
398	Small contractors class NCA 5, 6 and above	30,000	0,00
4	ACCOMMODATION AND CATERING		
	Includes international hotels / tourist camps / outside catering / lodging		
	houses / restaurants / bars / eating houses / tea & coffee houses / butcheries with meat roasting & or soup kitchen facilities / membership clubs / nightclubs & casinos		
400	Large high standard lodging house with over 30 rooms with restaurants and conference facilities	40,000	30,000
405	Medium high standard lodging house with 10-30 Room with restaurants and conference facilities	30,000	20,000
410	Small high standard lodging house with up to 5-10 rooms, restaurants and conference facilities	20,000	10,000
415	Large lodging house with restaurant and / or bar B/C class basic standard with over 15 rooms	30,000	10,000
420	Medium lodging house with restaurant and / or bar B/C class basic standard with 6 to 15 rooms	20,000	8,000
425	Small lodging house with restaurant and / or bar B/C class basic standard with up to 5 rooms	15,000	2,000
430	Large lodging house B/C class basic standards with over 15 rooms	20,000	12,000
435	Medium lodging house B/C class basic standard with 6 to 15 rooms	15,000	7,000
440	Small lodging house B/C basic standard with up to 5 rooms	10,000	2,000
445	Large restaurant with bar / membership club with over 30 customers / Members	20,000	20,000
450	Medium restaurant with bar / membership club with 11 - 30 members / customers	12,000	12,000
455	Small restaurant with bar /membership club; Up to 10 customers / Members	7,500	8,000
460	Large eating house / snack bar / teahouse / outside catering / hotel with no	20,000	11,000

	lodging or alcohol served with 20 - 50 customers		
8465	Medium eating house; snack bar / teahouse / no lodging or alcohol served; 6-20 customers	15,000	8,000
470	Small eating house; snack bar / tea house / hotel with no lodging or alcohol served; Up to 5 customers	7,000	5,000
475	Small eating house; snack bar / tea house / hotel with no lodging or alcohol served; temporary structure. Tea Kiosk	3,500	5,000
480	Butchery with roast meat/without; Any size	7,000	5,000
499	Other catering and accommodation	5,000	15,000
5	AGRICULTURE, FORESTRY AND NATURAL RESOURCES EXTRACTION		
500	Large agricultural producer, processor, dealer, exporter with over 50 employees	40,000	50,000
505	Medium agricultural producer, processor, dealer, exporter with 11-50 employees	30,000	50,000
510	Small agricultural producer, processor, dealer, exporter with up to 10 employees	20,000	20,000
515	Large mining or natural resources extraction operation with over 50 employees	100,000	100,000
520	Medium Mining or Natural Resources Extraction operation with 4-50 employees	80,000	50,000
525	Small mining or natural resources extraction operation with up to 3 Employees	30,000	30,000
530	Other Agricultural, Poultry/ Forestry and Natural Resources	15,000	10,000
540	Stone quarrying permit	30,000	
550	Sand and blast quarrying permit	20,000	
555	Water supply Companies	50,000	

560	Private Water Boosers Per Vehicle	20,000	
6. 0	PROFESSIONAL, TECHNICAL AND FINANCIAL SERVICES		
	Legal / financial management / engineering / architecture / valuing / surveying / data processing / liaison offices / landlord or care taker offices / accountancy / secretarial support / stock & insurance brokerage / agencies / clearing & forwarding / import &		
600	Large professional services firm with over 10 practitioners and/or international affiliation	50,000	50,000
605	Medium professional services firm from 3 to 10 practioners	20,000	30,000
610	Small professional services firm; up to 2 practitioners	14,000	10,000
615	Independent technical operator / 1 person acting individually / typist /accountant / book-keeper etc.	8,000	5,000
620	Large financial services including Banks, Saccos, insurance and co-operative societies with over 15 employees & / or premises over 300 sq.m	75,000	60,000
625	Medium financial services including Banks, Saccos, Hawala's, insurance and co-operative societies with 1 –15 employees & / or premises of 100 – 300sq.m	50,000	42,000
630	Small financial services including Saccos, insurance and co-operative societies with up to 5 employees & / or premises up to 100sq.m	15,000	25,000
635	M-PESA/ Airtel Money/ Yu/ Orange Money dealer shop	20,000	0,00
640	M-PESA/ Airtel Money/ Yu/Orange money agent shop	15,000	0,00
645	Other Small Professional and Technical Services	10,000	7,000
650	Money points / ATMs / money machines separate from branch /office (per ATM)	20,000	0,00
655	Large cyber cafes / bureaus with over 20 computers / machines	15,000	0,00
660	Medium Cyber cafes / bureau with 6 – 20 computers / machines	13,000	0,00
665	Small Cyber cafes / bureau with 2 – 5 computers / machines	8,000	0,00
670	Other professional and technical services with 1 computer / 1Machine	5,000	0,00

675	Medium Dhobi, Dry Cleaner, Laundry	5,000	0,00
680	Small Dhobi, Dry Cleaner, Laundry	4,000	0,00
	PRIVATE EDUCATION, HEALTH AND ENTERTAINMENT		
	Private education institution including nursery / primary or secondary school / polytechnic / professional training centre / computer management / accountancy / secretarial / technical professions / universities / private health clinics / doctors surgeries / consulting offices of doctors / dentists / physiotherapists / physiologists & 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 parlors		
700	Private higher education institutions; any type of private university,college or higher education institution	50,000	30,000
705	Large private higher education institution; Over 100 pupils or fees over Ksh 50,000 per year	30,000	18,000
710	Medium private education institution; from 31 to 100 pupils	20,000	15,000
715	Small private education institution with up to 30 pupils	15,000	9,000
720	Large private health facility hospitals, clinics, nursing home etc. providing 1 to 20 beds overnight (Level IV)	40,000	50,000
725	Medium private health facility ; providing overnight accommodation with capacity from 1 to 20 beds (Level III)	30,000	30,000
730	Small private health facility; Providing overnight accommodation with capacity up to 1 to 10 beds (Level II)	15,000	20,000
735	Health clinics / Chemists/doctor's surgery/ doctor / dentistry / physiotherapist/ psychologist or other health professional office with no overnight accommodation available	15,000	10,000
740	Traditional health services; herbalist traditional healer etc.	10,000	7,000
745	Large entertainment facility; cinema / theatre / video show / amusement arcade / games machines arcade / sports club / gym etc. over 100 seats / over	20,000	27,000

	10 machines / over 50 members		
750	Medium entertainment facility with 50 - 100 seats / 4 – 10 machines/16 - 50 members	15,000	15,000
755	Small entertainment facility with up to 50 seats / up to 3 machines/up to 15 members	10,000	10,000
756	Small Photo Studio Shop/Mobile Photograph	8000	0,00
757	Video cassettes, CDS and radio cassettes seller	5000	0,00
760	Other education, health and entertainment services	8,000	10,000