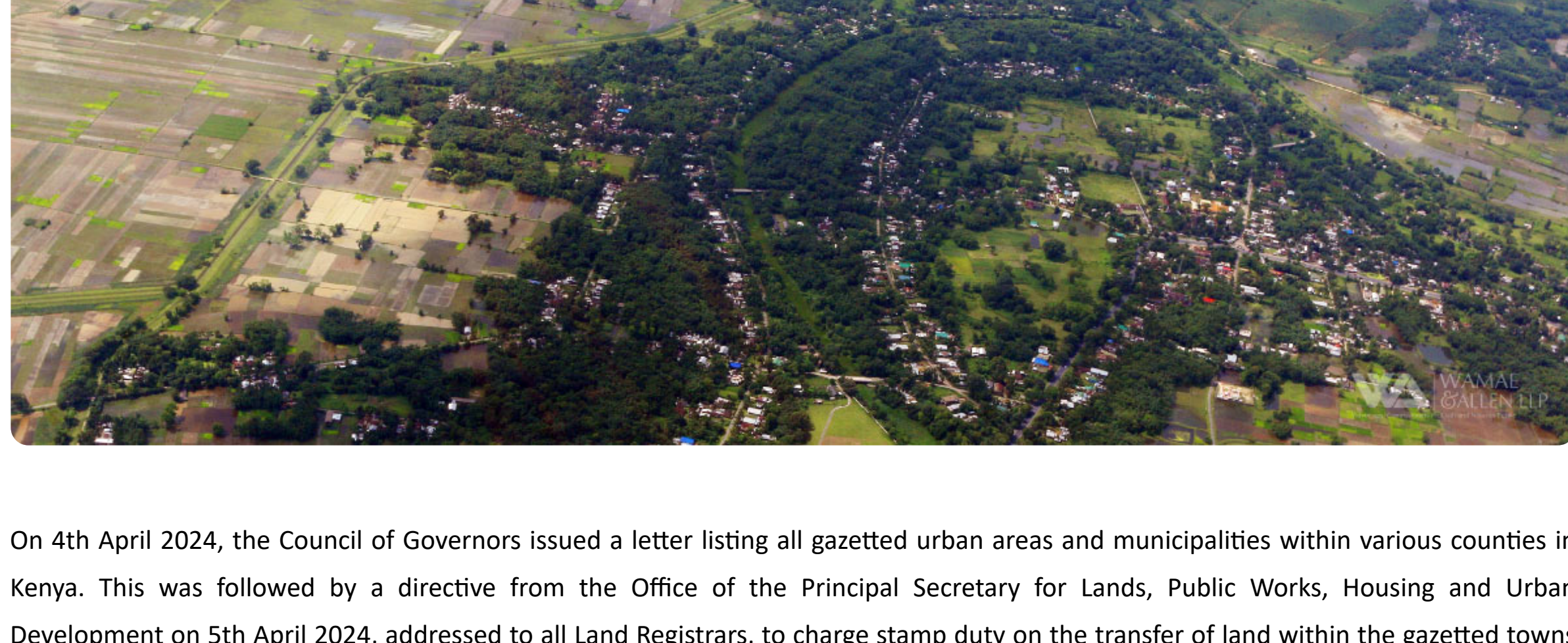


Gazetted Towns/Municipalities to Be Charged 4% Stamp Duty Tax in Land Transfers

29 April 2024

3 min read



On 4th April 2024, the Council of Governors issued a letter listing all gazetted urban areas and municipalities within various counties in Kenya. This was followed by a directive from the Office of the Principal Secretary for Lands, Public Works, Housing and Urban Development on 5th April 2024, addressed to all Land Registrars, to charge stamp duty on the transfer of land within the gazetted towns and municipalities at a rate of 4% in line with the Stamp Duty Act. This directive came into force immediately. The increase will result in stamp duty for buyers in the affected areas being twice the former rate of 2%.

The gazetted cities and municipalities that fall within the ambit of the 4% stamp duty rate are listed below.

Any officer found not to have complied with this directive shall be held liable and be surcharged to the extent of the lost revenue.

We advise all clients to take note of this change and to factor it into their plans for land transactions in the affected areas.

LIST OF THE AFFECTED AREAS

NO.	COUNTY	URBAN AREA	URBAN HIERARCHY
1.	Baringo	Karbarnet	Municipality
2.	Bomet	Bomet	Municipality
3.	Bomet	Sotik	Municipality
4.	Bungoma	Bungoma	Municipality
5.	Bungoma	Kimilili	Municipality
6.	Busia	Busia	Municipality
7.	Busia	Malaba	Municipality
8.	Elgeyo/Marakwet	Iten	Municipality
9.	Embu	Embu	Municipality
10.	Garissa	Garissa	Municipality
11.	Garissa	Masalani	Municipality
12.	Garissa	Dadaab	Municipality
13.	Garissa	Bura	Municipality
14.	Homa Bay	Homa Bay	Municipality
15.	Homa Bay	Oyugis	Municipality
16.	Homa Bay	Mbita	Municipality
17.	Homa Bay	Kendu Bay	Municipality
18.	Homa Bay	Ndhiwa	Municipality
19.	Isiolo	Isiolo	Municipality
20.	Kajiado	Ngong	Municipality
21.	Kajiado	Kitengela	Municipality
22.	Kajiado	Kajiado	Municipality
23.	Kakamega	Kakamega	Municipality
24.	Kakamega	Mumias	Municipality
25.	Kericho	Kericho	Municipality
26.	Kericho	Litein	Municipality
27.	Kiambu	Ruiru	Municipality
28.	Kiambu	Kikuyu	Municipality
29.	Kiambu	Karuri	Municipality
30.	Kiambu	Kiambu	Municipality
31.	Kiambu	Thika	Municipality
32.	Kiambu	Limuru	Municipality
33.	Kiambu	Gatundu	Municipality
34.	Kiambu	Juja	Municipality
35.	Kiambu	Githurai	Municipality
36.	Kiambu	Lari	Municipality
37.	Kiambu	Kabete	Municipality
38.	Kiambu	Githunguri	Municipality
39.	Kilifi	Malindi	Municipality
40.	Kilifi	Kilifi	Municipality
41.	Kilifi	Mtwapa	Municipality
42.	Kilifi	Mariakani	Municipality
43.	Kilifi	Watamu	Municipality
44.	Kirinyaga	Kerugoya/Kutus	Municipality
45.	Kisii	Kisii	Municipality
46.	Kisii	Ogembo	Municipality
47.	Kisumu	Kisumu	City
48.	Kisumu	Ahero-Awasi	Municipality
49.	Kisumu	Maseno	Municipality
50.	Kisumu	Kombewa-Bodi	Municipality
51.	Kisumu	Muhoroni	Municipality
52.	Kisumu	Katiti-Pap Onditi	Municipality
53.	Kitui	Kitui	Municipality
54.	Kitui	Mwingi	Municipality
55.	Kwale	Kwale	Municipality
56.	Kwale	Diani	Municipality
57.	Kwale	Lungalunga	Municipality
58.	Kwale	Kinango	Municipality
59.	Laikipia	Rumuruti	Municipality
60.	Laikipia	Nanyuki	Municipality
61.	Lamu	Lamu	Municipality
62.	Machakos	Mavoko	Municipality
63.	Machakos	Machakos	Municipality
64.	Machakos	Tala/Kangudo	Municipality
65.	Makueni	Wote	Municipality
66.	Makueni	Emali/Sultan Hamud	Municipality
67.	Mandera	Mandera	Municipality
68.	Mandera	El-Wak	Municipality
69.	Marsabit	Marsabit	Municipality
70.	Meru	Meru	Municipality
71.	Meru	Maua	Municipality
72.	Meru	Timau	Municipality
73.	Migori	Migori	Municipality
74.	Migori	Rongo	Municipality
75.	Migori	Awendo	Municipality
76.	Murang'a	Murang'a	Municipality
77.	Murang'a	Kenoi	Municipality
78.	Murang'a	Kangari	Municipality
79.	Nakuru	Nakuru	City
80.	Nakuru	Naivasha	Municipality
81.	Nakuru	Molo	Municipality
82.	Nakuru	Gilgil	Municipality
83.	Nandi	Kapsabet	Municipality
84.	Narok	Narok	Municipality
85.	Narok	Kilgoris	Municipality
86.	Nyamira	Nyamira	Municipality
87.	Nyandarua	OI Kalou	Municipality
88.	Nyandarua	Engineer	Municipality
89.	Nyandarua	Mairo-Inya	Municipality
90.	Nyeri	Nyeri	Municipality
91.	Samburu	Maralal	Municipality
92.	Siaya	Siaya	Municipality
93.	Siaya	Bondo	Municipality
94.	Siaya	Ugunja	Municipality
95.	Taita/ Taveta	Mwatate	Municipality
96.	Taita/ Taveta	Voi	Municipality
97.	Taita/ Taveta	Taveta	Municipality
98.	Tana River	Hola	Municipality
99.	Tharaka Nithi	Kathwana	Municipality
100.	Tharaka Nithi	Chuka	Municipality
101.	Trans Nzoia	Kitale	Municipality
102.	Turkana	Lodwar	Municipality
103.	Turkana	Kakuma	Municipality
104.	Uasin Gishu	Eldoret	Municipality
105.	Vihiga	Mbale	Municipality
106.	Wajir	Wajir	Municipality
107.	West Pokot	Kapenguria (Makutano)	Municipality