

**THE SECOND-HAND MOTOR VEHICLES PURCHASE
TAX (AMENDMENT) ACT 1968**

No. 23 of 1968

Date of Assent: 19th April 1968

Date of Commencement: 1st January 1968

**An Act of Parliament to amend the Second-hand Motor
Vehicles Purchase Tax Act**

ENACTED by the Parliament of Kenya, as follows:—

Short title and
commencement.

1. This Act may be cited as the Second-hand Motor Vehicles Purchase Tax (Amendment) Act 1968, and shall come into operation on the 1st January 1968.

Insertion of
new section
in Cap. 484.

2. The Second-hand Motor Vehicles Purchase Tax Act (hereinafter referred to as the principal Act) is amended by inserting therein, immediately after section 3 thereof, a new section as follows—

Dealers
to be
licensed.

3A. (1) No person shall carry on the business of buying and selling second-hand motor vehicles unless he holds a licence to do so, issued by the Registrar of Motor Vehicles.

(2) A fee of two hundred shillings shall be payable for a licence under subsection (1) of this section:

Cap. 403.

Provided that no fee shall be payable by a person who holds a dealer's general licence issued under section 23 (1) of the Traffic Act.

(3) A licence under subsection (1) of this Act shall be valid for a period of one year from the date of issue.

(4) Any person who contravenes subsection (1) of this section shall be guilty of an offence and liable to a fine not exceeding one thousand shillings.

Amendment of
section 4 of
principal
Act.

3. Section 4 of the principal Act is amended—

(a) in subsection (1) thereof, by replacing the words "Where a person who has been registered with the Registrar of Motor Vehicles for the purposes of this section" with the words "Where a person holding a licence under section 3A of this Act".

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- (b) in subsection (2) thereof, by replacing the words “A person registered under subsection (1) of this section” with the words “A person holding a licence under section 3A of this Act”.