

- (b) the Commissioner General may revoke the appointment of any transit warehouse whose average monthly revenue in the calendar year ending on 31st December or any subsequent calendar year is less than five hundred thousand Dalasis.

(4) The Commissioner General may in any particular case, on a temporary basis and subject to such conditions as he may think fit, permit any boarding station, area, wharf, place, road, route, entrance or exit to be used as if it had been so appointed and in that case this Act shall apply thereto as if it had been so appointed.

(5) Any person who-

- (a) deposits transit goods in a place other than one appointed by the Commissioner General under Subsection (1);
- (b) fails to comply with, or contravenes, any of the conditions prescribed by the Commissioner General with respect to the operation of transit warehouses; or
- (c) deposits or allows any person to deposit prohibited goods in the transit warehouse; or is in any way involved in fraudulent activity with respect to the goods deposited in a transit warehouse,

shall be guilty of an offence and liable to a fine not exceeding five hundred thousand Dalasis and the Commissioner General may revoke the appointment of the transit warehouse to which the offence relates.

16. (1) A wharf owner shall provide to the satisfaction of the Commissioner General:

- (a) suitable office accommodation on his wharf or sufferance wharf for the exclusive use of the officer employed at the wharf; and
- (b) such shed accommodation for the protection of goods as the Commissioner General may in writing declare to be requisite.

(2) Where a wharf owner contravenes any of the provisions of this Section then-

- (a) the appointment of a place of loading or unloading or a sufferance wharf may be withheld until the required accommodation is provided to the satisfaction of the Commissioner General;
- (b) any existing appointment may be revoked.

17. (1) No person or vehicle shall enter or leave a customs area, port or airport and no goods, whether dutiable or not, shall be brought into or out of any such area, port or airport except through an entrance or exit appointed in accordance with Section 15.

(2) No person shall enter any part of a customs area, port or airport when forbidden to do so by an officer, nor remain in such an area or port, or any part thereof, when requested to leave the area or port, or part thereof, by an officer.

(3) A person or vehicle entering or leaving any customs area or customs airport and all goods which are being brought into or out of such area or airport, may be detained by any officer for the purpose of search or examination.

(4) A person who contravenes this Section shall be guilty of an offence and liable to a fine not exceeding ten thousand Dalasis and any goods in respect of which the offence has been committed shall be liable to forfeiture.

18. (1) The following goods shall be subject to customs control-

- (a) all imported goods, including goods imported through the Post Office, from the time of importation until delivery for home use or until exportation, whichever first happens;
- (b) all goods under drawback from the time of the claim for drawback until exportation;
- (c) all goods subject to export duty from the time

Offences in respect of customs areas, etc.

Customs control of goods

accommodation wharves