

shall be deposited in such other place as the proper officer may direct, and thereupon that other place shall, for the purpose of deposit, be deemed to be a transit warehouse;

- (e) no goods shall be removed from any part of a customs area or from a transit warehouse or a customs warehouse unless those goods have first been duly reported and entered and authority for their removal or delivery has been given by the proper officer;

Provided that the proper officer may, if he considers it necessary, direct the agent of an aircraft or vessel from which goods have been landed into a transit warehouse or customs warehouse to remove those goods to some other place, which other place shall for the purpose be deemed to be a transit warehouse, selected by the proper officer and, if the agent fails to remove the goods when called upon, the proper officer may have them removed at the risk and expense of the agent;

- (f) where any goods are deposited in a transit warehouse, in a customs warehouse or in any place as directed by the proper officer the customs shall not be liable to any charges arising there from; and
- (g) all goods entered for warehousing shall, after the owner thereof has entered into a bond for their warehousing, be removed by the importer by such routes, in such manner, and within such time, as the proper officer may direct to the warehouse for which they were entered and shall be delivered into the custody of the person in charge of the warehouse.

(2) A person who contravenes this Section, or any of the conditions which may have been imposed by, or any of the directions which may have been given by,

the proper officer shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture

Entry,
examination and
delivery of cargo

51. (1) Save as otherwise provided in this Act, the whole of the cargo of an aircraft or vessel which is unloaded or to be unloaded shall be entered by the owner within such period after the commencement of discharge as may be prescribed, or such further period as may be allowed by the proper officer, either for-

- (a) home use;
- (b) warehousing;
- (c) transshipment; or
- (d) transit.

(2) Where an entry is delivered to the proper officer, the owner shall furnish therewith full particulars supported by documentary evidence of the goods referred to in the entry.

(3) Entries for goods to be unloaded may be delivered to the proper officer for checking before the arrival at the port of discharge of the aircraft or vessel in which the goods are imported; and in that case the Commissioner General may permit goods to be entered before the arrival of the aircraft or vessel.

(4) Where goods remain unentered at the expiration of the prescribed period, or of such further period as may have been allowed by the proper officer, then the goods shall, if the proper officer so requires, be removed by, or at the expense of, the agent of the aircraft or vessel in which the goods were imported to a customs warehouse.

(5) Where goods entered for transit or transshipment under Subsection (1) are not removed from the customs area within a period of thirty days from the date of entry, such goods shall be removed at the expense of the owner to a customs warehouse-

Provided that where goods are entered before arrival at the port of discharge of the aircraft or vessel under Subsection (3), the thirty days period shall run from