

(e) the freight charges, if any.

(6) Where after the proceeds of sale have been applied in such balance shall, if the owner of the goods makes application within one year from the date of the sale, be paid to such owner, or, in any other case, be paid into the Customs and Excise revenue.

(7) Where goods fail to be sold in accordance with this Section but are in the opinion of the Commissioner General without value, or cannot be sold for any other reason, then they may be destroyed or disposed of in such manner as the Commissioner General may direct.

(8) An officer having the custody of goods in a customs warehouse, or place of deposit deemed to be a customs warehouse, may refuse delivery there from until he is satisfied that all duties, expenses, rent, freight and other charges due in respect of those goods have been paid.

Goods deemed to be in a customs warehouse

59. (1) Where under this Act goods are required to be deposited in a customs warehouse, the proper officer may decide that it is undesirable or inconvenient to deposit the goods in a customs warehouse and direct that the goods shall be deposited in some other place; and thereupon the goods shall for all purposes be deemed to have been deposited in a customs warehouse as from the time that they are required to be so deposited.

(2) Where goods are deemed to have been deposited in a customs warehouse then the goods shall, in addition to the rent and other charges to which they are liable under Section 58, be chargeable with such expenses incurred in the securing, guarding and removing of them as the proper officer may consider reasonable; and neither the Commissioner General nor an officer shall be liable for the loss of or damage to the goods which may be occasioned by reason of their being so deposited and dealt with.

#### PART IV – WAREHOUSING OF GOODS

Dutiable goods may be warehoused in a

60. (1) Subject to any regulations, goods liable to duty may on first importation be warehoused without

bonded warehouse

payment of duty in a Government warehouse or a bonded warehouse licensed by the Commissioner General.

(2) On, or as soon as practicable after, the landing of goods to be warehoused, the proper officer shall take a particular account of the goods and shall enter the account in a book; and the account shall, subject to Sections 65 and 71 be that upon which the duties in respect of the goods shall be ascertained and paid.

Procedure on warehousing

61. (1) Where goods entered to be warehoused are delivered into the custody of the person in charge of a warehouse, the proper officer shall take a particular account of the goods, whether or not an account thereof has been previously taken.

(2) The proper officer shall, in taking an account, enter in the book for that purpose the name of the aircraft or vessel or the registered number of the vehicle, as the case may be, in which the goods were imported, or, in the case of postal articles, the parcel post reference, the name of the owner of the goods, the number of packages, the mark and number of each package, and the value and particulars of the goods.

(3) After the account has been taken and the goods deposited in the warehouse in accordance with the direction of the proper officer, the officer shall certify at the foot of the account that the entry and warehousing of the goods is complete; and the goods shall from that time be considered goods duly warehoused.

(4) Subject to Section 63, all goods entered to be warehoused shall be removed to the warehouse for which they are entered and deposited therein within twenty one days from date of entry, or within such further period, not exceeding twenty-one days, as the Commissioner General may allow for bonded warehouses situated away from the port of importation.

Provided that where goods are permitted to be repacked, skipped, bulked, sorted, lotted or packed in accordance with Section 57, those goods shall be deposited in the packages in which they were contained when the account thereof was taken.