

(5) A person who contravenes Subsection (4) shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

Removal to warehouse of goods entered thereof

62. (1) Where goods entered to be warehoused are not duly warehoused by the owner, the proper officer may cause them to be removed to the warehouse for which they were entered.

(2) Where goods are so removed to a bonded warehouse the warehouse keeper shall pay the cost of the removal of the goods and shall have a lien on the goods for the cost.

Entry of warehoused goods

63. (1) Goods which have been warehoused may be entered either for-

- (a) home use;
- (b) exportation;
- (c) removal to another warehouse;
- (d) use as stores for aircraft or vessels; or
- (e) re-warehousing.

(2) Where goods have been entered for warehousing they may, before they are actually warehoused, be entered for home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels; and in that case the goods shall be deemed to have been so warehoused and may be delivered for home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessels, as the case may be, as if they had been actually so warehoused.

Operations in a warehouse

64. (1) Where goods are warehoused, the Commissioner General may, subject to such conditions as he may impose-

- (a) permit the goods to be repacked, skipped, bulked, sorted, lotted or packed therein;

(b) permit samples of the goods to be taken by the owner;

(c) permit the name of the owner of the goods in the account taken under Section 80 to be changed if application therefore is made in the prescribed form and signed by both the owner and the intended owner,

(d) permit the assembly or manufacture in the warehouse of any article consisting wholly or partly of those goods; and for that purpose the Commissioner General may permit the receipt in a warehouse of duty free or locally produced articles required as components of the article to be so assembled or manufactured therein:

Provided that-

- (i) where the finished article is entered for home use, duty shall be charged on the goods forming part thereof according to the first account taken upon the warehousing of the goods except in the case of imported crude petroleum or partly-refined petroleum oils which are warehoused in a refinery, in which case duty shall be charged on the goods produced from crude petroleum or partly refined petroleum oils delivered from the refinery for home use and shall be the same as that which would be payable on the importation of similar goods; and
- (ii) in respect of blended lubricating oils, duty shall be charged on the resultant volume of the blend at the time of entry for home use and shall be the same as that which would be payable on the importation of similar goods.

(2) A person who contravenes any conditions which may be imposed by the Commissioner General under