

this Section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

Re-gauging and revaluation

65. The proper officer may, either on the direction of the Commissioner General or on the application and at the expense of the owner, re-gauge, re-measure, re-weigh, examine or take stock of any warehoused goods, and in either case the duty on the goods shall be payable according to the result, unless the proper officer considers that any loss or deterioration is excessive or has been wilfully or negligently caused, in either of which events the duty shall, subject to such reduction, if any, as the Commissioner General may allow, be payable according to the original account.

Delivery from warehouse in special circumstances

66. (1) The Commissioner General may, subject to such conditions as he may impose and to the giving of such security as he may think appropriate for the due return thereof or the payment of duties thereon, permit goods to be removed from a warehouse without payment of duty for such purpose, for such period, and in such quantities, as he may think fit.

(2) A person who contravenes any conditions imposed under Subsection (1) 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 another warehouse or bonded factory

67. (1) Where warehoused goods are to be removed to another warehouse or a bonded factory, then the proper officer-

- (a) shall require the owner of the goods to deliver an entry thereof in such form and manner as the proper officer may direct;
- (b) shall require the owner to give security in such amount, not being less than the duty chargeable on the goods, as the proper officer may think fit for the due arrival and re-warehousing of the goods within such time as the proper officer may consider appropriate; and

(c) shall transmit to the proper officer of the place where the goods are to be re-warehoused an account containing the particulars of the goods.

(2) Security given under this Section shall not be discharged unless-

- (a) the conditions attaching thereto have been satisfied;
- (b) the full duty payable on the goods has been paid in accordance with this Act; or
- (c) the goods are otherwise accounted for to the satisfaction of the proper officer, and any duties due in respect of any deficiency in the goods not so accounted for have been paid.

(3) On the arrival of the goods at the other warehouse or bonded factory, a particular account of them shall be taken in accordance with Section 61 or Section 88, as the case may be.

Warehoused goods may be delivered as stores

68. (1) Where warehoused goods have been entered for use as stores for an aircraft or vessel, they may be delivered for that purpose to a vessel or aircraft proceeding to a foreign port or place:

Provided that warehoused goods shall not be entered for use as stores for a vessel of less than ten tons register or be delivered for that purpose.

(2) Where warehoused goods are delivered for the purpose of being used as stores for an aircraft or vessel, they shall forthwith be put on board the aircraft or vessel for which they are entered.

(3) Where warehoused goods are dealt with contrary to this Section, the owner of the goods shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.