

Abandonment,  
etc., of  
warehoused  
goods

69. (1) The Commissioner General may, subject to such conditions as he may impose-

- (a) permit the owner of warehoused goods to abandon the goods to the customs;
- (b) permit the owner of warehoused goods which in, the opinion of the proper officer, are worthless or have become damaged, or are surplus, by reason of any operations in connection therewith carried out under Section 64 to destroy the goods, and in either case the duty on the goods shall be remitted.

(2) Where under subsection (1) warehoused goods are-

- (a) abandoned to the customs, then the goods shall be disposed of in the manner provided in Section 58;

Provided that, where the goods are destroyed or disposed of in some manner other than sale, the destruction or disposal shall be at the expense of the owner; and

- (b) permitted to be destroyed, and the goods were warehoused in a Government warehouse, then the owner of the goods shall nevertheless be liable to pay to the proper officer the rent and other charges due on the goods.

Period of  
warehousing of  
goods

70. All warehoused goods which have not been removed from a warehouse in accordance with this Act within three months of the date on which they were entered shall be entered for re-warehousing for a further period of three months or such longer period as the Commissioner General may allow; but those goods shall not be re-warehoused more than once:

Provided that in the case of wines and spirits warehoused by licensed excise manufacturers and duty free shops, the Commissioner General may, in

addition to the period of re-warehousing permitted in this Subsection, allow such further period of re-warehousing as he may deem appropriate.

(2) Where goods required to be re-warehoused under Subsection (1) are not so re-warehoused, then duty shall become due and payable and shall be paid forthwith in accordance with the account taken under Section 60 and 61.

(3) Where duty becomes due and payable under Subsection (2) and the owner fails to pay the duty within twenty one days or such further period as the Commissioner General may allow, from the date the duty becomes due and payable, the goods shall be sold by public auction after twenty one days notice of such sale has been given in the Gazette.

Provided that any such goods which are of a perishable nature may, with the authority of the Commissioner General, be sold by the proper officer without notice, either by public auction or private treaty, at any time after the expiry of the period of re-warehousing.

(4) Where any goods are sold under this Section then the proceed, thereof shall be applied in the order set out below in the discharge of-

- (a) the duties, if any;
- (b) the expenses of removal and sale;
- (c) any rent and charges due to the customs; and
- (d) any rent and charges due to the warehouse keeper.

(5) Where after the proceeds of sale have been applied in accordance with Subsection (4) there is a balance, then 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.

Examination of  
warehoused

71. (1) Where warehoused goods are delivered for