

goods on delivery

home use, for exportation, for removal to another warehouse, or for use as stores for aircraft or vessel, or are to be re-warehoused under Section 70, then the proper officer may examine and take stock of the goods.

(2) Where there is a deficiency between the quantity shown by the warehouse account and that ascertained on examination, then, if the proper officer considers-

- (a) that the deficiency is not excessive or that it was not wilfully or negligently caused, he may allow the deficiency and direct that the duties on the goods shall be payable, or that the re-warehousing entry shall be made, as the case may be, on the result of the examination;
- (b) that the deficiency is excessive or that it was wilfully or negligently caused, he shall require the duties on the goods to be paid by the owner according to the warehouse account:

Provided that where the goods are to be re-warehoused, the duty on the deficiency shall be forthwith paid by the owner of the goods and the re-warehousing entry shall be made according to the result of the examination.

Access to warehouse

72. (1) The proper officer shall at all times have the right of access to any part of a warehouse and may examine any goods therein; and for the purpose of obtaining access the proper officer may break open the warehouse or any part thereof, or any adjacent premises.

(2) No person other than the proper officer or, in the case of a bonded warehouse, the warehouse keeper or a duly authorized employee, shall open a warehouse or gain access to goods therein save with the approval of the proper officer; and a person who contravenes this Subsection shall be guilty of an offence.

(3) No person shall enter a warehouse or part thereof contrary to the orders of the proper officer, or shall

refuse to leave a warehouse or part thereof when directed to do so by the proper officer; and a person who contravenes this Subsection shall be guilty of an offence and liable to a fine not exceeding twenty thousand Dalasis.

Removal of goods after entry for home use, export or sale

73. (1) Any goods deposited in a warehouse or bonded factory which are entered for home use or for export or sold in accordance with this Act shall:

- (a) in the case of goods entered for home use or sold in accordance with this Act, be removed from such warehouse or bonded factory within fourteen days of such entry or sale, as the case may be; and
- (b) in the case of goods entered for export, be removed from the warehouse or bonded factory and exported within thirty days or within such longer period, not exceeding thirty days, as the Commissioner General may, in any particular case, allow.

(2) Any goods which remain in a warehouse or bonded factory in contravention of this Section shall be forfeited and sold or resold in accordance with the provisions of Section 58.

Penalty for unlawfully taking, etc., warehoused goods

74. A person who-

- (a) takes, or causes or permits to be taken, goods from a warehouse otherwise than in accordance with this Act; or
- (b) wilfully destroys or damages warehoused goods otherwise than in circumstances specifically provided for in this Act,

shall be guilty of an offence and liable to imprisonment for a term not exceeding two years or to a fine not exceeding eighty thousand Dalasis or to both.

Commissioner General may licence

75. (1) The Commissioner General may on application-