

all or any of the goods warehoused in the private bonded warehouse to a general bonded warehouse or to enter and deliver them for home use, or for exportation, or for use as stores for aircraft or vessels.

(2) Where a warehouse keeper contravenes a requirement given under subsection (1) the proper officer may cause the goods to be taken to a customs warehouse "at the expense of the warehouse keeper" and thereupon the goods shall be dealt with in accordance with Section 58.

Warehouse keeper to produce goods deposited

80. (1) A warehouse keeper shall, on request, produce to the proper officer all goods deposited in his bonded warehouse.

(2) A warehouse keeper who contravenes this Section shall, in the absence of satisfactory explanation to the proper officer, be guilty of an offence and liable to a fine not exceeding five thousand Dalasis in respect of each package not so produced and, in addition, the warehouse keeper shall forthwith pay the duties in respect of each such package.

Goods in Government warehouse liable to rent, etc.

81. Where goods are deposited in a Government warehouse, they shall be subject to such rent and other charges as may be prescribed or as may be provided for in this Act; and, if the rent and other charges are not paid to the proper officer when lawfully demanded, the goods in respect of which the rent and other charges are due may be sold and the proceeds thereof applied in accordance with Section 58.

Removal, etc., of goods in Government warehouse

82. Where goods are deposited in a Government warehouse the proper officer may-

- (a) remove, at the expense of the customs, the goods from that warehouse to another Government warehouse;
- (b) perform, in relation to the goods and at the expense of the owner thereof, all acts which he may consider reasonably necessary for the proper custody and preservation of the goods:

Provided that the proper officer shall not, save where he considers immediate action necessary, perform any such act until twenty-four hours after the owner of the goods has been notified that the act is necessary;

- (c) by notice inform the owners of the goods that it is proposed to close the warehouse at the end of a period, not being less than three months from the date of the notice, which may be specified in the notice; and in that case regulations shall be made providing for the manner in which goods shall be dealt with on the warehouse being closed.

Licensing bonded factories

83. (1) The Commissioner General may, on application and with the prior approval of the Minister and subject to such conditions as the Commissioner General may impose, issue a licence in the prescribed form to any person to manufacture goods under bond in specified premises; and the Commissioner General may refuse to issue a licence or, by notice in writing, suspend, revoke or refuse to renew a licence on the grounds stated in the notice.

(2) Applications for a licence under this Section shall be in the prescribed form and shall be accompanied by the prescribed fee.

(3) A licence issued under subsection (1) shall be subject to the payment of the prescribed annual fee and shall expire on the 31st December in each year.

(4) The Commissioner General may require the person applying for a licence to furnish such security as the Commissioner General may think appropriate as a condition to the grant of the licence and the Commissioner General may, at any time, require a licensee to furnish a new security in a different amount or on different terms.

(5) No premises shall be used for manufacturing under bond unless there is in relation thereto a valid licence.