

to the bonded factory within such time and subject to such conditions as the Commissioner General may prescribe; and if the goods described in this Section are not so delivered, then, as from the date of importation, the plant, machinery, spares and raw materials shall be deemed to be prohibited goods, unless a satisfactory explanation is given to the proper officer to account for any delay.

(2) All manufactured goods shall be duly exported or entered for home use within such time and subject to such conditions as the Commissioner General may impose.

(3) A manufacturer who contravenes this Section shall be guilty of an offence and liable to a fine not exceeding two hundred thousand Dalasis or twice the ex-factory value (or c.i.f. value in respect of imports); whichever is the higher, or to imprisonment for a term not exceeding three years or to both; and the goods thereof shall be liable to forfeiture and, in addition, the Commissioner General may revoke the licence issued under Section 83.

Provisions relating to goods in a bonded factory

92. (1) Where goods are warehoused in a bonded factory the Commissioner General may, subject to such conditions as he may impose, permit the name of the owner of the goods in the account taken under Section 89 to be changed if application therefor is made in the prescribed form and signed by both the owner and the intended owner.

(2) Where goods warehoused in a bonded factory are to be removed to another bonded factory, then the proper officer shall-

- (a) require the owner of the goods to deliver an entry thereof in such form and manner as the proper officer may direct;
- (b) 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) transmit to the proper officer of the bonded factory where the goods are to be re-warehoused an account containing the particulars of the goods.

(3) Security given under Subsection (2) 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;
- (d) on arrival of the goods at the other bonded factory, a particular account of the goods taken in accordance with Section 89.

Delivery from bonded factory in special circumstances

93. (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, permit goods to be removed from a bonded factory 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 liable to a fine not exceeding two hundred thousand Dalasis or twice the ex-factory selling price (or C.I.F value in respect of imports), whichever is the higher, or to imprisonment for a term not exceeding three years or to both and the goods thereof shall be liable to forfeiture.

Goods from bonded factory may be entered

94. The Commissioner General may, subject to such conditions as he may impose and on payment of the