108. (1) The proper officer may, on application being made in the prescribed form and in the prescribed manner by the master or agent of an aircraft or vessel departing to a foreign port, permit goods to be put on board the aircraft or vessel for use as stores subject to the payment of any export duty and to such conditions as he may think fit.

(2) A person who puts, or causes or permits to be put, goods on board an aircraft or vessel for use as stores in contravention of this Section, or of any conditions imposed by the proper officer, shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

109. (1) Where goods other than bonded goods within the meaning of Section 107 are entered for exportation and the goods are not exported in the aircraft or vessel for which they were so entered or are short-shipped, the owner thereof shall so notify the proper officer within forty-eight hours, or such further period as the proper officer may allow, of the departure of the aircraft or vessel.

(2) An owner who contravenes this Section shall be guilty of an offence and liable to a fine not exceeding twenty thousand Dalasis.

110. Where goods are, with the permission of the proper officer, stored in a transit warehouse or a customs area pending exportation or transhipment or while in transit, then-

(a) they shall be subject to such rent and other charges as may be prescribed; and

(b) notwithstanding Section 19, they shall be so stored at the risk of the owner.

111. (1) Where goods are liable on export to duty, the amount of duty shall be stated on the export entry of the goods.