

(2) No goods liable on export duty shall be exported until the export duty has been paid or security therefore given to the satisfaction of the proper officer.

(3) Where goods liable on export duty are brought to a customs airport, customs area or other place to be put on board an aircraft or vessel and on examination by the proper officer, are found not to agree with the particulars of the entry, or application for shipment relating thereto, the owner of the goods shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

Goods in transit or for transshipment

112. (1) Subject to Sections 40 and 101 and to any regulations, the provisions of this Act relating to the importation, prohibition, restriction, entry, examination, landing, warehousing and exportation of goods shall, so far as they are applicable, apply to goods in transit to a foreign port or place.

(2) The provisions of this Act relating to the importation, prohibition, restriction, entry, examination, landing, warehousing and exportation of goods shall, so far as they are applicable, apply to goods transhiped from the aircraft or vessel in which they are to be exported.

Licensing of transit warehouse

113. (1) The Commissioner General may, on application by the owner, licence any premises, room or enclosed area as a transit warehouse for the deposit of goods imported in bulk entered in transit, and refuse to issue a licence without assigning any reason, or, by notice in writing, revoke or refuse to renew a licence on the grounds stated in the notice.

(2) An application under Subsection (1) shall be in such form and comply with such requirements as the Commissioner General may, by notice in the Gazette, prescribe.

(3) A licence under this Section shall be issued subject to the payment of such fee as the Commissioner General may, by notice in the Gazette, prescribe.

Storage of goods entered in transit

114. (1) No person shall deposit goods entered in transit in any premises, other than a transit warehouse licensed under Section 113.

(2) Goods may only be deposited in a transit warehouse where they are entered in transit and are-

(a) imported in bulk in a solid, liquid or gaseous form;

(b) of a class prescribed by the Commissioner General by notice in the Gazette; or

(c) of a class which the Commissioner General has permitted, by notice in the Gazette, to be stored in a transit warehouse.

(3) Any person who-

(a) deposits goods in any premises; or

(b) being the owner or occupier of any premises, uses such premises to deposit goods, or permits any other person to deposit goods, contrary to the provisions of Subsection (1) and (2),

shall be guilty of an offence and liable to a fine not exceeding forty thousand Dalasis and in the case of a continuing offence, to a fine not exceeding two thousand Dalasis for every day or part thereof during which the offence continues.

Application of Act to postal articles by importation and exportation

115. (1) This Act shall apply to the importation, exportation, and carriage coastwise, of postal articles-

Provided that:

(i) postal articles may be entered at such place and in such manner as the Commissioner General may direct; and

(ii) any provision of this Act may, in its application to postal articles, be modified