

(b) each class of excisable goods to be manufactured.

(3) An application for a licence shall be made to the Commissioner General on the prescribed form.

(4) Where the Commissioner General has granted an application for a licence under this Section he shall-

(a) on the payment of the prescribed fee by the applicant, issue the licence in the prescribed form; and

(b) subject to Section 135, on the application and payment of the prescribed fee, issue a renewal of the licence.

(5) A licence under this section shall be issued to a particular person and shall be in respect of the factory and class or classes of excisable goods specified in the licence, and the licensed factory shall not be used except for the manufacture of the excisable goods specified in the licence; and only the licensee shall manufacture goods in the licensed factory.

(6) Notwithstanding the provisions of subsection (5), the goods specified in Subsection (7) shall be regarded as one class of excisable goods for the purpose of that subsection.

(7) Perfumery, cosmetic or toilet preparations and cigarettes, cigars and manufactured tobacco shall be regarded as one class of excisable goods for the purpose of this subsection.

(8) A person who contravenes subsection (5) shall be guilty of an offence and liable to imprisonment for a term not exceeding three years or to a fine not exceeding two hundred thousand Dalasis or to both; and any plant or excisable goods or any materials in respect of which the offence has been committed shall be liable to forfeiture.

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

(10) A licensee who contravenes a condition of the licence, or who allows any other person to contravene a condition of the licence, shall be guilty of an offence and liable to a fine not exceeding six hundred thousand Dalasis or to imprisonment for a term not exceeding three years, or to both.

134. (1) A licensee may apply to the Commissioner General-

(a) to transfer his licence to another person; and in that case the other person shall join in the application;

(b) to transfer his factory to another place;

(c) to manufacture another class of excisable goods in his factory on his ceasing to manufacture in that factory the class of excisable goods specified in the licence.

and the Commissioner General may grant or, refuse to grant any such application and may give reasons for the refusal.

(2) An application under this section shall be made to the Commissioner General on the prescribed form.

(3) Where he has granted an application under this Section, the Commissioner General shall, on surrender of the existing licence and on payment of the prescribed fee, if any, make the necessary endorsement thereon or issue a fresh licence, as he may think most convenient.

135. (1) The Commissioner General may revoke, suspend or refuse to renew a licence where he is satisfied that-

(a) the licensee has been guilty of an offence under this Act;

(b) the licensee has been convicted of an

Transfer of licence

Power to revoke, etc., licence