

the proper officer and the officer may take copies of any entry therein.

(4) A licensee who fails to render a return in accordance with Subsection (2) shall in addition to any penalty which may be imposed under Section 286, be liable to a penalty equal to five thousand or five percent of the amount of any excise duty payable, whichever is the higher.

(5) A licensee who contravenes this Section shall be guilty of an offence.

PART X - CONTROL OF MANUFACTURE OF EXCISABLE GOODS

Manufacturer's entry

139. (1) A licensee shall, before commencing manufacture, make entry on the prescribed form and in the prescribed manner of each building, room, place and item of plant in his factory which he proposes to use in the manufacture, preparation for sale, or storage, of materials or excisable goods; and in each entry he shall specify the purpose for which each building, room, place or item of plant is to be used and, unless the Commissioner General otherwise allows, the mark by which it is to be distinguished.

(2) Where a licensee is a body corporate then the entry shall be made under the seal thereof and the signature of any principal officer thereof authorized by the constitution of the body corporate to authenticate the seal, or by an agent duly authorized under the seal and signature.

(3) The Commissioner General may at any time by notice in writing to the licensee require new entry to be made by the licensee within one month of the date of the notice; and as from the expiration of that period the existing entry shall be deemed to be void and of no effect.

(4) A licensee shall not, in the course of the manufacture, preparation for sale, or storage, of materials or excisable goods-

- (a) make use of a building, room, place or item of plant in relation to which entry is required

under this Section unless there is in force in respect thereof a valid entry;

- (b) make use of a building, room, place or item of plant for any purpose other than that for which it was entered;

- (c) effect, without the prior permission of the proper officer, an alteration in shape, position or capacity to a building, room, place or item of plant.

(5) A licensee who contravenes Subsection (1) or (4) shall be guilty of an offence and liable to a fine not exceeding two hundred thousand Dalasis or imprisonment for a term not exceeding three years 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.

Rooms and plant to be marked

140. (1) Unless the Commissioner General otherwise allows, a licensee shall cause to be painted and maintained legibly and in oil colours on the outside of the door of every room, and on every item of plant, required to be entered in accordance with the provisions of this Act the name of the room or item of plant according to the purpose for which it was so entered; and where more than one room or item of plant is to be used for the same purpose, then each such room or item of plant, as the case may be, shall in addition be marked with progressive numbers.

(2) A licensee who contravenes any of the provisions of this Section shall be guilty of an offence.

Power of Commissioner General to exempt persons from provisions relating to the manufacturing of spirits

141. (1) Where the Commissioner General is-

- (a) satisfied that a process of manufacture carried on by a person involving the manufacture of spirits is primarily directed to the production of an article other than spirits; or

- (b) deems fit in the case of a person manufacturing spirits by a process other than distillation of a fermented liquor, he