

may direct that, subject to compliance with such conditions as he may impose, such provisions of this Act or of any regulations made there under as may be specified in the direction shall not apply in the case of that person.

(2) If a person in whose case a direction has been given by the Commissioner General under this Section acts in contravention of, or fails to comply with, any conditions imposed by the direction, he shall be guilty of an offence and any plant, spirits or materials in respect of which the offence has been committed shall be liable to forfeiture.

Distiller's and
rectifier's
warehouse

142. (1) A distiller may provide in association with his distillery a place of security known as a distiller's warehouse for the deposit of spirits manufactured at that distillery and if the place is approved by the Commissioner General and it is included in the distiller's entry of premises, he may deposit therein without payment of duty spirits so manufactured.

(2) A rectifier may provide within his factory premises a place of security known as a rectifier's warehouse for the deposit of spirits removed from a distillery or distiller's warehouse for the purpose of rectification and compounding by him at that factory and, if the place is approved by the Commissioner General and it is included in the rectifier's entry of premises, he may deposit therein without payment of duty spirits so removed from a distillery or distiller's warehouse.

(3) If in the case of a distiller's warehouse the place of security provided is outside the distiller's distillery the Commissioner General may attach to his approval such conditions as he may see fit, and if those conditions are not for the time being observed, that place shall be deemed not to have been approved by the Commissioner General.

(4) A distiller's warehouse, wherever situated, or a rectifier's warehouse shall, for the purpose of Section 137, be deemed to be part of the distiller's distillery or the rectifier's factory, as the case may be.

Restriction on
delivery of
immature spirits

143. (1) Subject to Subsection (2), no spirits shall be delivered from a distillery or a distiller's warehouse unless they have been warehoused for a period of at least three years.

(2) Subsection (1) shall not apply to-

- (a) spirits delivered for rectification;
- (b) spirits delivered for denaturing;
- (c) spirits delivered for exportation;
- (d) spirits distilled at a strength of not less than sixty degrees over proof delivered for compounding; and
- (e) spirits delivered to a wine manufacturer.

(3) If a person delivers or procures or attempts to procure the delivery of spirits in contravention of this Section he shall be guilty of an offence; and any spirits the delivery of which has been procured by the offence shall be liable to forfeiture.

Restriction on
carrying on of
other trades by
distiller, rectifier
or denaturer

144. (1) Save with the written permission of the Commissioner General and subject to such conditions as he may impose, a distiller or rectifier or denaturer shall not carry on within his factory any trade other than that of a distiller, rectifier or denaturer, nor shall he carry on another trade on premises communicating otherwise than by a public roadway with his factory.

(2) A person contravening this Section or any conditions imposed by the Commissioner General under Subsection (1) shall be guilty of an offence.

Keeping or use
of still otherwise
than by distiller
or rectifier
prohibited

145. (1) Subject to this Section, no person other than a distiller or rectifier shall keep or use a still.

(2) The Commissioner General may permit, subject to such conditions as he may impose, the keeping and use of a still by a person other than a distiller or rectifier where the still is-

- (a) kept by a person who makes or keeps stills