

solely for the purpose of sale;

- (b) kept or used for experimental, analytical or scientific purposes; or
- (c) kept or used for the manufacture of an article other than spirits.

(3) A person who, not being a distiller or rectifier or permitted to do so by the Commissioner General, keeps or uses a still 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 the still shall be liable to forfeiture.

146. (1) Spirits which have been rectified or compounded by a rectifier may be deposited in a bonded warehouse in such quantities and under such conditions as the Commissioner General may determine for exportation or shipment for use as stores for an aircraft or vessel.

(2) No rectified or compounded spirits may be delivered from a bonded warehouse for home use save with the written permission of the Commissioner General and subject to such conditions as he may impose.

147. (1) If, when an account is taken by a proper officer and a balance struck of the spirits in the stock of a distiller including stocks in the distiller's warehouse, or in the stock of a person engaged in rectifying or denaturing spirits, or in the stock of a person obtaining spirits in respect of which excise duty has been remitted for a particular purpose, any spirits in excess of what should be in stock are found, the distiller or person shall, unless the excess is accounted for to the satisfaction of the Commissioner General, be guilty of an offence and liable to a fine equal to double the excise duty on a quantity of spirits equal to the excess and the excess of spirits shall be liable to forfeiture.

(2) If, when an account is taken and a balance struck as aforesaid, a deficiency in the spirits which should be in stock is found which cannot be accounted for to the satisfaction of the Commissioner General after

Deposit of rectified or compounded spirits

Penalty for excess or deficiency in stocks of spirits

due allowance has been made for losses in manufacture or in transit, the distiller or person shall be guilty of an offence and liable to a fine equal to double the excise duty on a quantity of spirits equal to the deficiency, and duty on such a quantity shall thereupon become due and shall, notwithstanding Section 186, be forthwith paid.

Denaturing spirits

148. (1) No spirits shall be denatured for sale as denatured spirits except in accordance with a formula prescribed by regulations for either methylated spirits or specially denatured spirits.

Provided that spirits shall, where imported, be denatured prior to release from the port of importation, or, if locally manufactured, prior to release from the premises of the distiller.

(2) A person who contravenes this Section 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, spirit or materials in respect of which such offence has been committed shall be liable to forfeiture.

Application of Part IX and Sections 139 and 140 to the denaturing of spirits

149. Part IX and Sections 139 and 140 shall apply to the denaturing of spirits as they do to the manufacture of excisable goods:

Provided that nothing in Section 133(5) shall preclude a distiller, licensed to denature spirits, from denaturing in his distillery spirits manufactured by him therein.

Storage of excisable goods after manufacture other than spirits

150. (1) All excisable goods (other than spirits) shall, after the process of manufacture has been completed, be forthwith removed to a room, of which entry for that purpose has been made in accordance with this Act, and which shall be known as the stock room; and the goods shall be kept therein until delivery there from is made in accordance with the provisions of this Act.

(2) A stock room shall not be used for any purpose other than of storing excisable goods after they have been manufactured.