

- (b) that the goods were destroyed by accidental fire or other unavoidable causes while in a building, room or place which has been entered in accordance with this Act and which is in the factory in which they were manufactured;
- (c) that the goods have, with the prior permission of the Commissioner General, been destroyed by the licensee under the supervision of a proper officer prior to their leaving any building, room or place which has been entered in accordance with this Act and which is in the factory in which they were manufactured;
- (d) that the goods were duly exported or shipped for use as stores for any aircraft or vessel;

Provided that remission shall be granted only to the licensee and shall not be granted-

- (i) where the goods are so exported or shipped in a vessel of less than ten tons register;
 - (ii) where the amount of the duty thereon is less than one hundred Dalasis; or
 - (iii) unless previous notice of exportation or shipment is given to the proper officer and the goods are produced for examination by the proper officer at the port or place of exportation;
- (e) that the goods were delivered by the manufacturer thereof:
- (i) to the Navy, Army and Air Forces;
 - (ii) to travellers, ladies and person mentioned in paragraphs (3) and (4) of item 7 of Part A of the Third

- (f) that in the course of exportation
 - (i) they have been used by a denaturer in his factory for the manufacture of methylated spirits in accordance with this Act;
 - (ii) they have been delivered from a distillery or distiller's warehouse in such quantities and in accordance with such conditions as he may determine to a person who will use them for the fortification of wine or other excisable beverages or for use in industry or manufacture (other than the manufacture or preparation of non-excisable beverages, perfumes or toilet preparations) in which the use of spirits is required, and if he is further satisfied that the use for the fortification of wine or other excisable beverage or in that industry or manufacture of denatured or methylated spirits is unsuitable or detrimental;
 - (iii) they have been used in the manufacture of specially denatured spirits by a denaturer at the denaturer's factory, and if he is further satisfied that the specially denatured spirits have been delivered from the factory, in such quantities as he may determine, to a person, and for a purpose, approved by him;
 - (iv) they have been delivered from a distillery or distiller's warehouse in such quantities and in accordance with such conditions as he may determine for use for medical, scientific or educational purposes, to one of the following persons:
 - (a) a medical practitioner or a dentist registered under the Medical Act