

PART XI

WAREHOUSING OF GOODS

69. The Director - General may¹ from time to time by notice in writing under his hand, appoint warehouses or places of security for the purpose of this Ordinance and direct in what different parts or divisions of such warehouse or places, and in what manner, and under what regulations, any and what sort of goods may be warehoused, kept, and secured without payment of duty upon the first entry thereof, and may having regard to the nature and the value of the goods to be warehoused also direct in what cases, and with what sureties, and to what amount, security by bond or such other security shall be required in respect of any warehouse so appointed as aforesaid, or in respect of any goods deposited therein, or for the security of the duties due thereon; and the Director General, may having regard to the safety and the security of the goods to be warehoused therein, by a like notice revoke or alter any such appointments or declarations: but every such notice of the appointment of warehouses, or of the revocation thereof, shall be subject to the Minister's approval and shall be published in such manner as he may direct.

Power to appoint warehouses for warehousing of goods.

(40, 83 of 1988)

(83, 83 of 1988)

Provided however that the appointment of any ware-house or place of security within a specified port as defined in the Sri Lanka Ports Authority Act, No.51 of 1979, or within an airport shall be with the concurrence of the Sri Lanka Ports Authority established by the Sri Lanka Ports Authority Act or of the authority in charge of such airport, as the case may be.

Appointment of warehouses in specified ports.

70. The proprietor or occupier of every warehouse approved of and appointed as aforesaid, or someone on his behalf, shall give or procure to be given security by bond with or without sureties, or such other security as the Director-General may approve, for the payment of the full duties of importation on or for the due entry for exportation or for exportation after any process of manufacture or assembly as provided for in section 84 of all such goods as shall at any time be warehoused therein and no goods shall be warehoused in any such warehouse until such security shall have been given.

Warehouse keeper to give security as required by the Director General

(41, 83 of 1988)

(83, 83 of 1988)

71. The importer of any goods into any warehousing port may warehouse the same in warehouses appointed as aforesaid, or in any public warehouse, without payment of any duty on the first entry thereof, subject to the regulations, restrictions, and conditions hereinafter mentioned and from time to time directed by the Director-General; but nothing herein contained shall be construed to render it incumbent on

Importer under certain restriction may warehouse goods.

Government to provide accommodation for the warehousing of goods, or for the deposit of salt, which shall be warehoused only in private warehouses.

(83, 83 of 1988)

72. The importer of any goods intended to be warehoused without payment of duty on the first entry thereof, or his Agent, shall deliver to the Director-General a bill of entry of such goods in the same manner and form and containing the same particulars as are herein before required on the entry of goods to be delivered for home use, as far as the same shall be applicable, and the name and description of the warehouse in which such goods are intended to be warehoused, and the name of the person in whose name they are to be so warehoused, and such bill of entry when signed by the Director-General or other authorized officer shall be transmitted to the proper officer of customs and be the warrant for the examination and due warehousing of such goods, and all goods not duly entered shall be liable to forfeiture; but the Director-General may, if he see fit in any case so to do, require bond to be given by the importer or consignee in treble the amount of duties due thereon for the safe deposit and due clearance of such goods.

Entry for the warehouse.

(83, 83 of 1988)

particulars.

(83, 83 of 1988)

Warrant for warehousing.

(83, 83 of 1988)

Bond upon entry of goods for the warehouse.

73. If at any time a portion of the customs premises has been or shall be leased for the purpose of landing, shipping, and warehousing goods to any company constituted for these purposes, it shall be lawful for such company, if the owners of any goods landed within such premises shall fail to make entry thereof and remove the same within ten clear days, to cause a warehousing entry to be passed for such goods under the general description of merchandise without the particulars required by section 72 and to remove the same to their warehouse, and the reasonable expenses of such entry, removal, and warehousing shall be reimbursed to such company by the owner or consignee of the goods so entered as aforesaid, and shall be recoverable by the said company.

Power of lessee of customs premises in certain cases to cause warehousing entry to be passed for goods.

Provided that no goods entered by such company as aforesaid shall be liable to seizure by reason of any inaccuracy in the passing of any such entry, if it shall appear to the Director-General that such inaccuracy was not intentional or occasioned by willful or culpable negligence;

(83, 83 of 1988)

Provided further, that in the case of any goods removed under this section no warehouse warrant shall issue, and that, if after the expiry of three months, such goods shall not have been cleared, they shall be sold in accordance with the provisions of section 109 of this Ordinance.

74. All goods so entered to be warehoused shall before deposit in any warehouse be properly marked and numbered by the importer in legible characters with the initials of the owner, importer or consignee or other distinguishing marks, and the goods shall be stowed so as to afford easy access thereto, and to every package or parcel in such parts or division of the warehouse, and in such manner as the Director-General or the proper officer shall direct, and if the stowage be broken the goods shall be re-piled by the person breaking such stowage in such manner as the Director-General may require, and the neglect or refusal to stow or re-pile them as hereinbefore directed shall subject the occupier of the warehouse, or the person so contravening to a penalty not exceeding ten thousand rupees. The warehouse shall be locked and secured in such manner, and shall be opened on such days and during such hours as the Director-General may from time to time prescribe, and visited only at such times and in the presence of such officers, and under such regulations as the Director-General shall direct and all such goods shall, after being landed upon importation, be carried to the warehouse, or shall after being taken out of the warehouse for exportation or for stores, be carried to be shipped, under such regulations as the Director-General shall direct.
- Goods warehoused to be marked and numbered & c.**
Stowage of goods warehoused.
Penalty.
Locking and opening warehouses.
Carrying goods to and from warehouses.
- (83, 83 of 1988)
(83, 83 of 1988)
(83, 83 of 1988)
(42, 83 of 1988)
(83, 83 of 1988)
75. If any goods entered to be warehoused shall not be duly warehoused in pursuance of such entry, or being duly warehoused shall be fraudulently concealed in or removed from the warehouse, or abstracted from any package, or transferred from one package to another, or otherwise, for the purpose of illegal removal or concealment, they shall be forfeited, together with the goods with which they shall have been so packed, and the packages in which they shall have been concealed.
- Goods not duly warehoused or fraudulently concealed or removed, forfeited.**
76. If the warehouse keeper of any warehouse shall not produce to any authorized officer of customs on his request any goods deposited in such warehouse which shall not have been duly cleared and delivered therefrom, such warehouse keeper shall for every such neglect forfeit the sum of five thousand rupees in respect of every package or parcel not so produced.
- Warehouse keeper neglecting to produce goods deposited when required, to forfeit five thousand rupees.**
- (2, Law 35 of 1974)
(43, 83 of 1988)
77. If the warehouse keeper of any warehouse, or the importer or proprietor of any goods
- Importer or**

warehoused therein, or any person in his employ, shall clandestinely open the warehouse or gain access to the goods except in the presence of the proper officer of customs acting in the execution of his duty, such warehouse keeper, importer, or proprietor shall for every such offence forfeit a sum not exceeding one hundred thousand rupees.

proprietor clandestinely gaining access to warehoused goods to forfeit one hundred thousand rupees.

(2, Law 35 of 1974)

(44, 83 of 1988)

78. If any goods shall be taken out of any warehouse without due entry of the same with the proper officer of customs, the warehouse keeper of such warehouse shall forthwith pay the duties due upon such goods and every person so taking out any goods without payment of duty, or who shall aid, assist, or be concerned therein, and every person who shall willfully destroy or commit criminal breach of trust of any goods duly warehoused, shall be guilty of an offence and shall be liable to a fine not exceeding one hundred thousand rupees or to imprisonment of either description for a term not exceeding two years, or to both such fine and imprisonment ; but if such person shall be an Officer of customs not acting in the due execution of his duty, and shall be prosecuted to conviction by the importer, consignee, or proprietor of such goods, no duty shall be payable for or in respect of such goods, and the damage occasioned by such waste, spoil or criminal breach of trust shall, with the sanction of the Minister, be repaid or made good to such importer, consignee, or proprietor by the Director-General.

Duty on good taken out of warehouse without entry to be paid by warehouse keeper. Persons taking out of or destroying goods in warehouse to be deemed guilty of an offence.

(45, 83 of 1988)

(2, Law 35 of 1974)

Importer of consignee defrauded by officers to be indemnified

(83, 83 of 1988)

79. If any goods entered to be warehoused, warehoused, or entered to be delivered from the warehouse shall be lost, damaged, or destroyed by unavoidable accident, either in receiving into the warehouse or in the warehouse, the Director-General may remit the duties due thereon.

Director General may remit duties on warehoused goods lost or destroyed

(83, 83 of 1988)

80. Upon the entry and landing of any goods to be warehoused, the proper officer of customs shall take a particular account of such goods at the quay, wharf, or warehouse at which they shall be so landed, and shall enter in a book prepared for that purpose the name of the importing ship, and of the person in whose name they are entered, the marks, numbers, and contents of every such package, the description of the goods. and the warehouse in which the same shall be deposited, and when the same shall have been so deposited with the authority of such officer, he shall certify that the entry' and

Landing account to be taken of goods for the warehouse.

Contents to be

warehousing of such goods is complete, and such goods shall from that time be considered goods warehoused; and if any such goods shall be delivered, withheld, or removed from the proper place of examination before the same shall have been duly examined and certified by such officer, such goods shall be deemed to be goods not duly entered or warehoused, and shall be liable to be forfeited.

marked on packages and in landing book.

81. The account of goods so taken as aforesaid shall be the account upon which the duties payable upon such goods shall be ascertained, when the same shall ultimately come to be delivered upon due entry for that purpose, and the same shall be entered and the full duties due thereon be paid, according to the quantity taken in such account, without any abatement for any deficiency except as hereinafter provided.

Goods to be entered and duties paid according to landing account

82. All warehoused goods shall be cleared either for home use or exportation within two years from the date on which the same were warehoused, or within such further period as the Director-General shall allow, in which case the goods shall be examined by the proper officers, and the duties due upon any deficiency or difference between the quantity ascertained on landing, and the quantity found to exist on such examination, together with the warehouse rent and necessary expenses attendant thereon shall, subject to such allowances as are by law permitted in respect thereof, be paid down, and the quantity so found shall be re-warehoused in the name of the then owner or proprietor thereof ⁷ in the same manner as on first importation:

Goods to be cleared within two years

(16, Law 35 of 1974)

(83, 83 of 1988)

Duties to be paid upon deficiencies & c.

Provided that the Director-General may require any goods to be cleared at any time within the period of two years, if he considers that the goods are likely to deteriorate, or for any other reason.

(83, 83 of 1988)

83. If any warehoused goods shall not be duly cleared, exported, or re-warehoused, and the duties ascertained to be due on the deficiencies as aforesaid shall not be paid at the expiration of two years from the previous entry and warehousing thereof, or within such further period as shall be permitted by the Director-General], the same, if worth the duty due thereon, shall after one month's notice to the warehouse keeper, importer or consignee, he sold either for home use or exportation with or without the consent of the warehouse keeper, importer or consignee: and the proceeds thereof shall be applied to the payment of the duties, warehouse rent, and charges and the surplus, if any, shall be paid to the owner or proprietor of such goods, if known; but if such owner or proprietor cannot be found, such surplus shall be carried to the account of Government to abide the claim of such owner or proprietor on his appearing and making good his claim thereto within one year from the date of sale; and if such goods shall not be worth the duty, then the same after such one month's notice as aforesaid may be exported or may be destroyed, with or without the concurrence of the owner thereof, or the warehouse keeper of the warehouse, in which the same were so warehoused, as the Director-General shall see fit; and the duties due upon any deficiency thereof, not allowed by law, shall, if required by the Director-General, be forthwith paid by the warehouse keeper.

Goods not cleared or re-warehoused or duties paid on deficiencies after two years to be sold.

(83, 83 of 1988)

Proceeds of sale how to be applied.

Goods not worth the duty may be exported or destroyed.

(83, 83 of 1988)

(83, 83 of 1988)

- 84.** With the sanction of the Director-General, and after such notice given by the respective importers or proprietors and at such times and under such regulations and restrictions as the Director-General shall from time to time require and direct, it shall be lawful in the warehouse to sort, separate, pack, and repack any goods, and to make such alterations therein as may be necessary for the preservation, sale, shipment, or disposal thereof; provided that such goods be repacked in the packages in which they were imported, or in such other packages as the Director-General shall permit; and also to draw off any wine or any spirits into reputed quart or pint bottles for exportation only; and also to fill up any cask of wine, beer, or spirits from any other casks of the same, respectively secured in the same warehouse, and also to take such moderate samples of goods as may be allowed by the Director-General with or without entry, and with or without payment of duty, except as the same may eventually become payable as on a deficiency of the original quantity; and the duty on the surplus, if any, of such goods as may be delivered for home use shall be immediately paid, and such surplus shall thereupon be delivered for home use accordingly; and after such goods have been so separated and repacked in proper or approved packages, the Director-General may, at the request of the importer or proprietor of such goods, cause or permit any refuse, damage, or surplus goods occasioned by such separation or repacking, or at the like request, any goods which may not be worth the duty, to be destroyed, and may remit the duty payable thereon.
- Goods in warehouse may be re-packed.**
(83, 83 of 1988)
Damaged parts may be destroyed
- 84A.** (1) It shall be lawful for the Director-General in the interest of economic development of the country to permit the processing including manufacture or assembly of goods in any warehouse appointed under section 69 of this Ordinance.
- (2) No goods which have undergone any processing including manufacture or assembly in such warehouse may be released for home use or for export without the prior approval of the Director-General.
- (3) Where such goods are released from such warehouse for home use the duties thereon shall be calculated and paid on that as if such goods had been imported at the time of such release.
- (4) Where goods liable to duties have been wasted or have become refuse or have been consumed in the course of processing permitted under subsection (1), the Director-General may remit duties in respect of such part of the goods as represent such waste, refuse or goods consumed as the case may be:
- Processing including manufacture or assembly of goods in warehouses.**
(46, 83 of 1988)
(83, 83 of 1988)
(83, 83 of 1988)
Treatment of waste refuse of

represent such waste, refuse or goods consumed as the case may be:

**goods consumed
in manufacture**

Provided that if such waste or refuse is destroyed subject to such conditions as the Director-General may impose, no duty shall be charged or duty is paid on such waste or refuse, as if it had been imported in that form if taken for home use.

(83, 83 of 1988)

(83, 83 of 1988)

- (5) The Minister may make regulations with regard to the conditions under which a permit to a manufacturer or a subcontractor referred to in section 84B is to be granted and the fees and charges leviable for such permit.

**Conditions, fees
and charges.**

84B. (1) Any manufacturer permitted to process including manufacture or assembly of goods in any ware house appointed under section 69 of this Ordinance may sub-contract with another person to process including manufacture or assembly in any workshop or premises which is not appointed a warehouse under this Ordinance if the Director General is satisfied :-

**Manufacturer
permitted to sub-
contract under
certain
conditions.
(46,83 of 1988)
(83, 83 of 1988)**

- (i) That the said workshop or premises is registered with him for the purpose of such work;
- (ii) That the workshop or premises has the capacity to undertake the required sub-contracting work;
- (iii) That there is a written agreement between the manufacturer and the person with whom the sub-contracting has been made, and that the agreement has been approved by him.

(2) Where any manufacturer is permitted to process by means of sub-contracting as provided for in subsection (1), the provisions of section 84A shall, *mutatis mutandis*, apply to any goods so processed.

(3) Notwithstanding that the manufacturer sub-contracts as aforesaid, the manufacturer shall be liable, in addition to any other liabilities under this Ordinance including forfeitures and penalties, for any duties or other charges which may occur due to loss or damage of the material or finished products outside the warehouse of the manufacturer during such sub-contracting operations.

85. No warehoused--goods shall be taken or delivered from the warehouse, except upon due entry, for exportation, or to be shipped as stores, or to be removed from one warehouse to another, or on payment of the full duties thereon for home use subject to such conditions as the Director-General may prescribe.

**Entry for
exportation, re-
warehousing or
home use.
(47, 83 of 1988)**

- 86.** Upon the entry of any goods to be cleared from the warehouse for home use, the person entering such goods shall deliver a bill of entry, and duplicates thereof in like manner and form and containing the same particulars as herein before required on the entry of goods to be delivered for home use on the landing thereof, as far as the same may be applicable, and shall at the same time pay down to the proper officer of customs the full duties payable thereon, not being less in amount than according to the account of the quantity taken by the landing waiter or other proper officer on the first entry and landing thereof, except as to the following goods, namely : -rice, wine, beer, spirits, and sugar, the duties whereon when cleared from the warehouse for home use shall be charged upon the quantity of such goods ascertained by weight, measure, or gauge at the time of actual delivery thereof, unless there is reasonable ground to suppose that any portion of the deficiency or difference between the weight, measure, or gauge ascertained on landing and first examination of any such last mentioned goods and that ascertained at the time of actual delivery has been caused by illegal or improper means, in which case the proper officer of customs shall make such allowance only for loss as he may consider fairly to have arisen from natural evaporation or other legitimate cause.
- 87.** When any deficiency occurs in goods chargeable to pay duty according to the value thereof, the value thereof shall be the value of the like sort of goods estimated by the officers of customs.
- 88.** No duty shall be charged in respect of any deficiency in goods entered and cleared from the warehouse for exportation unless the officers of customs have reasonable ground to suppose that such deficiency, or any part thereof, has arisen from illegal abstraction.
- 89.** Before any warehoused-goods subject to duties of customs shall be permitted to be exported, the exporter or his agent shall where required by the Director-General having regard to the demand for, and the value of, goods to be exported, give security by bond in such sum as maybe determined by him subject to such conditions as may be prescribed by such Director-General having regard to the nature and the value of the goods to be shipped and exported that such goods shall be duly shipped and exported, and shall be landed at the place for which they are entered outwards or otherwise accounted for, to the satisfaction of the Director-General, and shall, if required, produce a certificate under the hands of the proper officers at the port of landing, of the due landing of the goods at such port as aforesaid.
- 90.** The Director-General may, in such instances as he shall deem advisable, accept, in lieu of separate bonds as aforesaid, from the known resident exporters and shippers of goods, general bonds with one or two sufficient securities or such other security as the Director-General may approve of, to such an amount as shall be necessary for the due shipment, exportation, and landing at the place for which they are entered outwards of
- Bill of entry for warehoused goods delivered for home use.**
- Duties to be paid according to landing account, except in certain cases when duties are to be charged on ascertained quantity on delivery, unless deficiency has been caused by improper means.**
- Value of goods for allowance on deficiencies to be estimated by officers of customs.**
- Deficiencies on goods exported not to be charged with duty unless fraudulent.**
(17, Law 35 of 1974)
- On entry outward, bond for due shipment and landing to be given when required.**
(48, 83 of 1988)
(83, 83 of 1988)
(83, 83 of 1988)
(83, 83 of 1988)
- General bond for warehoused goods exported**
(83, 83 of 1988)
(83, 83 of 1988)

all warehoused goods exported by such persons, but such general bonds shall only be in force for two years and may be revoked and cancelled whenever the Director-General shall see fit. (83, 83 of 1988)

91. It shall be lawful for the Minister, after notice published in the *Gazette*, to direct that after the expiration of twelve months from the date of such notice no goods or merchandise shall be warehoused in any public warehouse or premises, and to convert all or any of such warehouses or premises in use as bonding warehouses at the time of such notice to other purposes of customs accommodation, and any goods not cleared from such public warehouse by removal to other approved bonding warehouse, or by entry for home consumption or exportation, at the expiration of such notice aforesaid, shall be sold by the Director-General in like manner as is provided for the sale of unclaimed goods. **Minister may close bonded warehouse.**
92. The Director General may, upon an application in writing by the owner-importer, or consignee of any goods duly warehoused in any warehouse of the Republic, or other place of deposit provided by Government, issue to such owner, importer, or consignee, warrants, under his hand substantially in the form in Schedule D. **director General may issue warrants. (83, 83 of 1988)**
93. Such warrants shall be transferable once or oftener by the endorsement of the owner, importer, or consignee of the goods or of the holders of the said warrants, and the right and title to the goods enumerated in such warrant shall vest in the possessors thereof without any endorsement save that of the original grantee. The Director-General shall, upon production and surrender of such warrants, but not otherwise, deliver the goods to the holders of the warrants, on due entry of the goods for home consumption or exportation, and upon payment of all duties and charges due on the said goods. **Goods transferable by endorsement and deliverable to the holders of warrants. (83, 83 of 1988)**
94. It shall be lawful for the keeper of any bonded warehouse to issue to the owner, importer or consignee of any goods duly warehoused in his bonded warehouse, warrants substantially in the form in Schedule D. Such warrants shall be transferable, once or oftener, by the endorsement of the owner, importer, or consignee of the goods, or of the holders of the said warrants; and the right and title to the goods enumerated in such warrants shall vest in the possessors thereof without any endorsement save that of the original grantee. The keeper of such warehouse shall, upon production and surrender of such warrants but not otherwise, deliver the goods to the holders of the warrants on due entry of the goods for home consumption or exportation, and upon payment of all duties and charges due on the said goods:
Provided that it shall not be lawful for the keeper of any bonded warehouse to issue warrants for goods in which he has any share or interest as owner, importer, or consignee. **Warrants by private warehouse keepers.**
95. No goods warehoused in any warehouse of the Republic or other place of deposit provided by Government or in any bonded warehouse. shall be delivered out of such **No goods warehoused in**

warehouse of the Republic or other place of deposit provided by Government, or bonded warehouse, except upon surrender of the warrant in which such goods are enumerated, to the Director-General or to the keeper of such bonded warehouse, as the case maybe; every such warrant after being so surrendered. shall be defaced, and no such warrant after being so surrendered, shall be reissued.

Government or bonded warehouses to be delivered. save on surrender of the warrant, and no warrant once surrendered to be re-issued.

Provided that whenever the holder or holders of any warrant issued under section 92 or section 94 or under this section, shall be desirous of obtaining delivery of a part only of the goods enumerated in such warrant, it shall be lawful for the Director-General or keeper of the bonded warehouse, as the case may be, upon the surrender of such warrant, to issue to the holder or holders by whom the same was surrendered a new warrant in respect of the goods remaining undelivered.

(83, 83 of 1988) But where partial delivery taken, a new warrant may be issued in respect of the goods remaining undelivered.

(83, 83 of 1988)

96. Any person who shall deliver any goods warehoused ,as mentioned in section 95, out of the place in which the same shall have been so warehoused, except upon the surrender, as therein mentioned, of the warrant in which such goods are enumerated, and any person who shall reissue any warrant surrendered as aforesaid, shall be deemed guilty of an offence, and liable on conviction to a fine not exceeding one hundred thousand rupees.

Penalty on infringements of section 95. (49, 83 of 1988)

97. Every warrant, whether issued by the Director-General or by the keeper of a bonded warehouse, shall bear a stamp duty of fifty cents, and such duty shall be denoted by adhesive stamps. Such warrants shall be liable, in all matters relating to stamp duty, to the provisions of the enactments relating to stamp duties, so far as the same shall be applicable thereto.

Stamp duty on warehouse warrants fixed at fifty cents. (83, 83 of 1988)

98. Provided that the holder of any warrant issued by the Director-General shall have no claim on the State to compensation for loss of any goods by fire, theft, damage, or other cause, except such loss be caused by the willful waste, spoil, destruction or criminal breach of trust, on the part of any officer of customs, and such officer shall have been prosecuted to conviction within one year from the date of such willful waste, spoil, destruction or criminal breach of trust. The holder of a warrant issued by a bonded ware-house keeper shall have no claim on the State to compensation on any ground or pretext whatsoever.

State when liable to make compensation for loss in any warehouse of the Republic. (83, 83 of 1988)

State not liable for loss in any bonded warehouse.

99. Provided, further, that the Director-General shall be in no way answerable for the correctness of the particulars of the contents or value of the goods specified in any warrant issued as aforesaid, and that the said goods shall be in every respect liable to the provisions of the laws and regulations relating to the customs in force at the time such goods shall be in deposit at the warehouse of the Republic or other place of deposit provided by Government.

Goods otherwise liable to customs laws and regulations. (83, 83 of 1988)

100. Any keeper of a bonded warehouse who shall fraudulently issue a warrant for goods not in his warehouse, or who shall fraudulently issue two or more warrants for the same goods. or who shall fraudulently issue warrants for goods in which he has any

Penalties.

share or interest as owner, importer, or consignee, or who shall aid and assist any other person to do so, and any keeper of such warehouse or other person who shall in any way use any warrant granted under the provisions of this Ordinance for the purposes of defrauding or injuring any person, company, or corporation, shall be guilty of an offence, and be liable to imprisonment with or without hard labour not exceeding three years, and in addition thereto, at the discretion of the Judge, to a fine not exceeding one hundred thousand rupees.

- 100A.**(1) Notwithstanding the provisions of Part II of this Ordinance, it shall be lawful for the Director-General to permit in any warehouse appointed under Section 69 and in which processing has been permitted under section 84A of this Ordinance warehousing of goods imported and upon which duty had been previously paid or goods of local origin for use, along with goods warehoused without payment of duty on first entry, for the purpose of processing including manufacture, assembly or packing of goods under such regulations as may be prescribed by the Director-General. **Warehousing of duty paid goods and goods of local origin. (51, 83 of 1988)** **(83, 83 of 1988)** **(83, 83 of 1988)**
- (2) Any goods found in any such warehouse which are not duly accounted for by the owner of such goods to the satisfaction of the Director-General shall be forfeited.
- (3) The provisions of sections 69 to 100 of this Ordinance shall, *mutatis mutandis*, apply to all goods referred to in subsection (1).