

purpose to be named therein, being such one of the following purposes as is set out in the permit, namely,—

- (a) For use on his own premises in the manufacture of varnishes, lacquers, stains, and polishes;
- (b) For use in furniture-polishing;
- (c) For use on his own premises in the manufacture of other articles or goods approved by the Comptroller;
- (d) For such other special purposes as the Comptroller may approve;

and that he will not sell or otherwise dispose of any methylated spirit W.P. acquired by him under the permit except on the production by the purchaser or person acquiring the same of a written permit from the Collector authorizing such purchase or acquisition.

(viii) Before a permit to purchase is issued to any person pursuant to clause (vi) of this regulation he shall give such security as the Collector may in any case think fit that the spirit will not be otherwise used or disposed of than in terms of the declaration under the Customs Acts prescribed by the last preceding clause hereof.

(ix) No person shall use any methylated spirit W.P. purchased or otherwise acquired by him in pursuance of a permit issued under clause (vi) of this regulation otherwise than for the purpose set out in such permit.

(x) No person acting on behalf of any public or private hospital shall purchase any methylated spirit W.P. except in pursuance of a written permit so to do issued by the Collector to the chief medical officer of such public hospital or to the licensee of such private hospital. Before any such permit is issued the chief medical officer of such public hospital or the licensee of such private hospital shall make a declaration under the Customs Acts that such spirit will be used exclusively for *bona fide* hospital purposes other than the manufacture or compounding of medicines, medicaments, medicinal preparations, or spirituous iodine solutions.

(xi) No person shall use any methylated spirit W.P. purchased in pursuance of a permit issued under clause (x) of this regulation otherwise than for *bona fide* hospital purposes, and no person holding a permit issued under the aforementioned clause (x) shall use any methylated spirit W.P. for the manufacture or compounding of medicines, medicaments, medicinal preparations, or spirituous iodine solutions.

(xii) Every manufacturer or holder for sale of any methylated spirit W.P. shall keep on the premises where such spirits are kept a book (which shall be open to inspection by any officer of Customs) in which he shall enter with respect to all such spirit the following particulars:—

- (1) The quantity manufactured or purchased;
- (2) The date of manufacture or purchase;
- (3) The name and address of the person to whom delivered;
- (4) The quantity delivered; and
- (5) The date of delivery.

The entries specified in paragraphs (1) and (2) of this clause shall be made not later than the day following the date of manufacture or purchase, and the entries specified in paragraphs (3), (4), and (5) of this clause shall be made not later than the day following the date of delivery.

(xiii) Every person by whom methylated spirit W.P. is used—

- (a) In the manufacture of varnishes, lacquers, stains, and polishes; or
- (b) In the manufacture of other articles or goods approved by the Comptroller;

shall keep on the factory premises a book in which immediately on receipt of any methylated spirit W.P. he shall enter particulars thereof. He shall also immediately after use of methylated spirit W.P. enter in such book the quantity used. Such book shall be open to inspection by any officer of Customs, who shall be permitted to check the balances shown therein with the stock of methylated spirit on hand.

(xiv) Every person required to keep a book pursuant to clause (xii) or clause (xiii) of this regulation shall keep such book for a period of two years from the date of the last entry therein or