(4) An accused person who has pleadßd guilty to a charge in a Summary or Intermediate Military Court may, if the case is referred to a higher court for trial, alter that plea to one of not guilty.

14. Sentences

- (1) A Military Government Court shall announce its findings on each charge before it and shall pronounce one sentence in respect of all the charges upon which the accu^gl is found guilty.
- (2)%very sentence of imprisonment shall state the date of commencement thereof, which, if the accused was previously in custody, shall-ordinarily make allowance for the period of custody.
- (3) A Military Government Court shall, when imposing any fine, impose a sentence of imprisonment to be served in default of payment of such fine, and may direct the period within which the fine shall be paid. In the event of default in payment of a fine, the court may order the alternative sentence to be put into effect without bringing the accused again before the court.
- (4) In addition to or in lieu of sentence of fine, imprisonment or death . (within its jurisdiction) a Military Government Court may:
 - (a) order the restitution to the laMul owner, or the forfeiture to, or temporary custody by, the Allied Forces or local public authority of any property including any proceeds thereof whether in their original form or converted into some other form of property where the accused is found guilty of an offence of which the illegal possession, use, purchase or sale of such property[^] an essential element;
 - (b) oder the closing of any business premises or residence, the suspension of business, or the withdrawal or suspension of any licence for the operation of the same or any similar business, where the accused is found guilty of the illegal operation of a business, and, in any such case, may order the forfeiture to, or temporary custody by, the Allied Forces or local public authority of any stock in trade to which such illegal operation relates;