

full particulars, supported by documentary evidence, of the goods referred to in the entry.

(3) A person who contravenes this Section shall be guilty of an offence and any goods in respect of which the offence has been committed shall be liable to forfeiture.

Loading etc.

104. (1) Subject to this Act, save with the written permission of the proper officer and subject to such conditions as he may impose-

- (a) no goods shall be put on board an aircraft or vessel departing to a foreign port or place unless the goods have first been duly entered;
- (b) no goods shall be put on board an aircraft or vessel departing to a foreign port or place at any time whatsoever except as prescribed by the Commissioner General;
- (c) no goods shall be put on board an aircraft or vessel departing to a foreign port or place except from an approved place of loading or from a sufferance wharf:

Provided that:

- (i) goods may be put on board an aircraft or vessel from another vessel on to which they had been put on board in order to be loaded on to the aircraft or vessel;
- (ii) with the permission of the proper officer and subject to such conditions as he may impose, goods reported for transshipment may be loaded on to an aircraft or vessel from another aircraft or vessel;
- (d) no goods shall be put on board an aircraft or vessel departing to a foreign port or place before entry outwards of the aircraft or vessel;
- (e) no goods shall be put on board an aircraft or vessel to be loaded on to another aircraft or vessel departing to a foreign port or place if

the goods may not, under the provisions of this Subsection, be directly put on board that other aircraft or vessel;

- (f) all goods put on board an aircraft or vessel to be loaded on to another aircraft or vessel departing to a foreign port shall be so loaded within the limits of the port.

(2) A person who contravenes this Section, or any of the conditions which may have been imposed by the proper officer, 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 goods in respect of which the offence has been committed shall be liable to forfeiture.

105. (1) Notwithstanding Section 104 the proper officer may, subject to any regulations, permit-

- (a) goods which are the bona fide personal baggage of the passengers, or members of the crew, of an aircraft or vessel to be put on board the aircraft or vessel and exported without entry;
- (b) goods intended for sale or delivery to passengers, or members of the crew, of an aircraft or vessel to be put on board the aircraft or vessel, subject to such conditions as he may impose, without entry;
- (c) mail bags and postal articles in the course of transmission by post to be put on board and exported without entry;
- (d) goods to be put on board an aircraft or vessel departing to a foreign port or place without entry subject to an application being made by the owner on the prescribed form and in the prescribed manner and to an undertaking being given by the owner of the goods to furnish the necessary entry within ninety-six hours, or such further time as the proper officer may specify, of the departure of the aircraft or vessel and to such security,

Provisions relating to personal baggage etc.