

vehicle, to a fine not exceeding six hundred thousand Dalasis; and the vehicle and goods in respect of which the offence has been committed shall be liable to forfeiture.

Offence in respect of prohibited, restricted and uncustomed goods

240. (1) A person who-

- (a) imports or carries coastwise-
 - (i) prohibited goods, whether or not those goods are unloaded; or
 - (ii) restricted goods contrary to any conditions regulating the importation or carriage coastwise of those goods, whether or not those goods are unloaded;
- (b) unloads after importation or carriage coastwise-
 - (i) prohibited goods; or
 - (ii) restricted goods which have been imported or carried coastwise contrary to any condition regulating their importation or carriage coastwise;
- (c) exports, carries coastwise, or puts on board an aircraft, vessel or vehicle, or brings to a customs airport, customs area or place to be so put on board, for exportation or use as stores or carriage coastwise:
 - (i) prohibited goods; or
 - (ii) restricted goods contrary to any condition regulating the exportation or use as stores or carriage coastwise of those goods;
- (d) acquires, has in his possession, keeps or conceals, or procures to be kept or concealed, goods which he knows, or

ought reasonably to have known to be:

- (i) prohibited goods; or
- (ii) restricted goods which have been imported or carried coastwise contrary to any condition regulating their importation or carriage coastwise; or
- (iii) uncustomed goods, shall be guilty of an offence and liable to imprisonment for a term not exceeding five years or a fine equal to three times the amount of duty and any other taxes payable on the goods in respect of which the offence is committed subject to a maximum of six hundred thousand Dalasis, or to both such fine and imprisonment.

(2) Any person who, being the owner of any premises, knowingly allows any person to use such premises for the storage or sale of uncustomed goods shall be guilty of an offence and liable to a fine not exceeding four hundred thousand Dalasis.

Imports or exports of concealed goods

241. A person who imports or exports goods:

- (a) which are concealed in any way;
- (b) which are packed in a package (whether or not together with other goods) in a manner likely to deceive an officer; or
- (c) which are contained in a package of which the entry or application for shipment does not correspond with the goods,

shall be guilty of an offence.

Offence to make or use false documents

242. A person who, in any matter relating to the customs-

- (a) makes an entry which is false or