

concealed or removed;

- (c) knowingly buys or without proper authority, receives or has in his possession, any excisable goods which have been manufactured contrary to the provisions of this Act, or which have been removed from the place where they ought to have been charged with duty before the duty payable thereon has been charged and either paid or secured;
- (d) without proper authority has in his possession any low wines or feints;
- (e) without proper authority has in his possession any wort or wash fit for distillation; or
- (f) having obtained any excisable goods in respect of which duty has been remitted for a particular purpose, fails to comply with any conditions imposed by the Commissioner General concerning the use of those goods or uses those goods for a different purpose without the approval in writing of 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 one hundred and twenty thousand Dalasis or to both.

(2) Any spirits and any still, vat, utensil, wort, wash or other materials for manufacturing spirits-

- (a) found in the possession of a person who commits an offence under Subsection (1); or
- (b) found on premises on which such an offence has been committed,

shall be liable to forfeiture.

(3) Notwithstanding any other provisions of this Act relating to goods seized as liable to forfeiture, an officer by whom a thing is seized as liable to forfeiture under Subsection (2) may forthwith spill, break up or destroy that thing.

Uncustomed goods found & reported.

247. A person who, on finding uncustomed goods on land or floating upon or sunk in the sea, fails to report the discovery to the nearest officer shall be guilty of an offence and liable to a fine not exceeding one hundred and twenty thousand Dalasis and any goods in respect of which the offence has been committed shall be liable to forfeiture.

Goods offered in pretence of being smuggled

248. Where goods are offered for sale under the pretence that they are unaccustomed goods, then those goods, whether or not they are in fact unaccustomed goods, shall be liable to forfeiture.

Aiders, abettors, etc.

249. (1) A person who aids, abets, counsels or procures the commission of an offence under this Act or authorizes another person to do so shall be liable to be charged and, if convicted, punished as though he had actually committed the offence.

(2) Where an offence under this Act is committed by a body corporate, every person who at the time of the commission of the offence was a director, general manager, secretary or other similar officer of the body corporate, or was acting or purporting to act in that capacity, shall also be guilty of the offence unless he proves that the offence was committed without his consent or knowledge and that he exercised the due diligence to prevent the commission of the offence that he ought to have exercised having regard to the nature of his functions in that capacity and in all the circumstances.

Sale of adulterated petroleum products prohibited

250. (1) No person shall offer for sale any mixture of refined petroleum products.

(2) A person who contravenes the provisions of Subsection(1) shall be guilty of an offence and liable to a fine not exceeding two million Dalasis or to imprisonment for a term not exceeding five years, or both and the products in respect of which the offence