

is committed shall be liable to forfeiture.

PART XVI - PENALTIES, FORFEITURES AND SEIZURES

General Penalty

251. (1) A person guilty of an offence under this Act for which no specific penalty is provided shall be liable to a fine not exceeding six hundred thousand Dalasis or to imprisonment for a term not exceeding three years, or both.

(2) Where, on conviction for an offence under this Act, a person becomes liable to a fine not exceeding a specified amount, then the Commissioner General may impose a fine not exceeding three times the value of any goods in respect of which the offence was committed or the specified amount, whichever is the greater; and for the purpose of determining the value of those goods-

- (a) the Commissioner General shall cause the goods to be appraised by the proper officer;
- (b) the proper officer shall appraise the goods according to the rate and price for which goods of the same kind but of the best quality upon which duties have been paid were sold at or about the time of the offence, or according to the rate and price for which goods of the same kind but of the best quality were sold in bond at or about the time of the offence with the duties thereon added to that rate or price in bond; and no regard shall be had to any damage or injury sustained by the goods;
- (c) a certificate of the appraised value given under the hand of the Commissioner General shall be *prima facie* evidence of the value of those goods.

Goods liable to forfeiture

252. In addition to any other circumstances in which goods are liable to forfeiture under this Act, the following goods shall be liable to forfeiture-

- (a) prohibited goods;

- (b) restricted goods which are dealt with contrary to any condition regulating their importation, exportation or carriage coastwise;
- (c) uncustomed goods;
- (d) goods which are imported, exported or carried coastwise concealed in any manner, or packed in a package (whether with or without other goods) in a manner appearing to be intended to deceive an officer;
- (e) goods which are imported, exported or carried coastwise contained in a package of which the entry, application for shipment or application to unload does not correspond with the goods;
- (f) goods subject to customs control which are moved, altered or in any way interfered with, except with the authority of an officer;
- (g) goods in respect of which, in any matter relating to the customs, an entry, declaration, certificate, application or other document, answer, statement or representation, which is knowingly false or knowingly incorrect in any particular has been delivered, made or produced;
- (h) goods in respect of which drawback, rebate, remission or refund of duty has been unlawfully obtained.

Vessels, etc., liable to forfeiture

253. (1) A vessel of less than two hundred and fifty tons register, and a vehicle, animal or other thing made use of in the importation, landing, removal, conveyance, carriage coastwise or exportation of goods or other things liable to forfeiture under this Act shall be liable to forfeiture.

(2) An aircraft, or a vessel of two hundred and fifty tons register or more made use of in the importation, landing, removal, conveyance, carriage coastwise or exportation of goods or other things liable to forfeiture under this Act shall not itself be liable to forfeiture but