

acts and defaults of an officer as if the officer were his servant or agent;

Provided that nothing herein contained shall confer a right of action against the Commissioner General in his personal capacity, whether in contract or in tort, unless such right of action is specifically given in any other provision in this Act.

(2) Where under this Act proceedings are brought by or against the Commissioner General and:

- (a) any sums or costs are recovered by the Commissioner General, then those sums or costs shall be credited to the customs and excise revenue;
- (b) any damages or costs are ordered to be paid by the Commissioner General, then those damages or costs shall be paid out of the monies appropriated for the administration of the customs.

Limitation of proceedings

268. Proceedings for an offence under this Act may be commenced, and anything liable to forfeiture under this Act may be seized, within five years of the date of the offence.

Provisions relating to proof, etc., in proceedings

269. In proceedings under this Act-

- (a) it shall not, unless it is expressly so provided, be necessary to prove guilty knowledge;
- (b) the onus of proving the place of origin of goods, or the payment of the proper duties, or the lawful importation, landing, removal, conveyance, exportation or carriage coastwise of goods, or the place of manufacture of excisable goods, or that spirits in respect of which duty has been remitted for a particular purpose have been used for that purpose, or the payment of the proper duties, or the lawful manufacture of excisable goods, or that

any materials or plant have been unlawfully seized, shall be on the person prosecuted or claiming anything seized under this Act.

(c) the averment by the Commissioner General-

- (i) that a person is or was an officer or is or was employed in the prevention of smuggling, or that an act was performed by an officer in the execution of his duty;
- (ii) that any goods were staved, broken, destroyed, rescued or thrown overboard, or were so staved, broken, destroyed, rescued or thrown overboard for the purpose of preventing the seizure thereof or the securing thereof after seizure;
- (iii) that any act was done within the limits of a port or at, in or over any part of The Gambia;
- (iv) that the Commissioner General, or an officer, is or is not satisfied as to any matter as to which he is required to be satisfied under this Act;
- (v) that the Commissioner General has directed or requested proceedings under this Act to be instituted,

shall be *prima facie* evidence of that fact;

- (d) a certificate purporting to be signed by or on behalf of the Government Analyst or the Government Chemist shall be admissible in evidence and shall be *prima facie* evidence of the matters recorded therein;
- (e) the production of a document purporting to be signed or issued by the Commissioner General or any person in the service of the Government shall be *prima facie* evidence that the document was so signed or issued;