

- (f) a copy, certified under the hand of the Commissioner General, of an entry in a book or document required to be kept for the purposes of this Act shall be admissible in evidence and shall be *prima facie* evidence of the entry and of the matters recorded therein;
- (g) any information, communication, certificate, official report or other document purporting to originate from or to be certified under the hand and seal or stamp of office of a principal officer of customs and excise or of any other competent authority in a foreign country and produced by the Commissioner General shall be admissible and shall be *prima facie* evidence of the matters communicated or recorded therein;
- (h) a certificate or a copy of a document or publication purporting to be signed or issued by or under the authority of the WCO and produced by the Commissioner General shall be admissible in evidence and shall be *prima facie* evidence of the matters contained therein;
- (i) any information, communication or certificate or a copy of a document purporting to be signed or issued by or under the authority of any institution, organization or firm recognized and authorized by the Government under any agreement and produced by the Commissioner General shall be admissible in evidence and shall be *prima facie* evidence of the matters communicated or contained therein;
- (j) an officer shall be a competent witness notwithstanding that he is entitled to a reward;
- (k) the fact that security has been given by bond or otherwise for the payment of duty

or for the compliance with any condition in respect of the non-payment of which or non-compliance with which the proceedings are brought shall not be a defence.

270. (1) Where any court imposes on a person a fine for an offence under this Act in relation to which an alternative of imprisonment is not specified, then the court may order that person, in default of payment of the fine, to be imprisoned for a term not exceeding-

- (a) twelve months, where the fine imposed does not exceed four thousand Dalasis;
- (b) three years, where the fine imposed exceeds four thousand Dalasis.

(2) Where a person is convicted of an offence under this Act involving intent to defraud, then the maximum fine which may be imposed on that person shall be double that otherwise provided under this Act.

(3) Where a person is convicted of an offence under this Act and is liable to a fine of eight thousand Dalasis or more and that person has previously been convicted of an offence under this Act or has previously been ordered to pay a sum of money under Part XIX and that order has been enforced by a court, then the court before which the person is so convicted may order that person to be imprisoned for a term not exceeding three years, or to pay the fine to which he is so liable, or to be both so imprisoned and fined.

(4) Where an offence under this Act is committed by a body corporate and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any neglect on the part of, a director, manager, secretary or similar officer of the body corporate, or a person purporting to act in any such capacity, then he as well as the body corporate shall be guilty of that offence and shall be liable to be proceeded against and punished accordingly.

271. A person charged with an offence under this Act may be proceeded against, tried and punished in any