

SUPREME MILITARY COUNCIL DECREE

GHANA TOBACCO COMPANY LIMITED (TOBACCO PURCHASES) DECREE, 1978 (SMCD 174)

ARRANGEMENT OF SECTIONS

Section

1. Prohibition of Unauthorised Purchase, Export and Import of Unmanufactured Tobacco.
2. Offence.
3. Offences by Bodies of Persons.
4. Interpretation.

BE IT ENACTED by the Supreme Military Council as follows:—

Section 1—Prohibition of Unauthorised Purchase, Export and Import of Unmanufactured Tobacco.

(1) No person shall purchase unmanufactured tobacco except the Ghana Tobacco Company Limited or a person authorised by the Company to purchase unmanufactured tobacco for sale to the Company.

(2) No person shall export or import unmanufactured tobacco except the Ghana Tobacco Company Limited or a person authorised by the Company to do so.

Section 2—Offence.

(1) Any person who contravenes the provisions of section 1 of this Decree is guilty of an offence and shall be liable to a fine of not more than ₵5,000 or to imprisonment not exceeding one year or to both.

(2) Without prejudice to the provisions of any enactment relating to customs, any unmanufactured tobacco in respect of which this Decree shall be liable to forfeiture on the orders of the Court by which the offender is convicted.

Section 3—Offences by Bodies of Persons.

(1) Where the offence under this Decree is committed by a body of persons then:—

- (a) in the case of a body corporate other than a partnership, every Director, Secretary or similar officer of the body who is in default in the commission of the offence; and

(b) in the case of a partnership, every partner shall also be deemed to have committed the offence.

(2) No person shall be deemed to have committed an offence under this section if he proves to the satisfaction of the court that he acted in good faith and to the best of his knowledge or connivance and that he did all that he could reasonably have been required to do to prevent the commission of the offence in the circumstances.

Section 4—Interpretation.

In this Decree, "unmanufactured tobacco" means leaf tobacco that has not been treated in any way.

Made this 15th day of August, 1978.

LT.-GENERAL F. W. K. AKUFFO

Chairman of the Supreme Military Council

Date of Gazette Notification: 25th August, 1978