

General
penalty.

16. Any person who contravenes or fails to comply with any provision of this Ordinance for which no other penalty is provided shall be guilty of an offence and shall be liable to a fine of fifty pounds.

Power to
make rules.

17. The Governor-General may make rules for the purposes of this Ordinance.

*Criminal Code*³

Obstructing
aircraft 5 of
1954.

459A. Any person who, by any unlawful act, obstructs, causes an alteration to be made in the course of or in any way whatsoever hinders or impedes the movement of any aircraft, which is in motion on or in flight over any aerodrome, is guilty of a misdemeanour, and is liable to imprisonment for two years.

Trespass on
aerodrome,
5 of 1954.

459B. Any person who commits any nuisance or trespasses in or upon any aerodrome or in or upon any building or premises situated on any aerodrome is guilty of a simple offence and is liable to imprisonment for three months or to a fine of twenty pounds.

*Immigration*⁴

Declaration of
recognized
aerodromes,
airports or
air lines.

5. For the purposes of this Ordinance the Governor-General may be order declare any aerodrome, airport or air line to be a recognized aerodrome, airport or air line.

*Income Tax*⁵

Business or
trade only
partially car-
ried on in
Nigeria.
16 of 1947.

8. (1) Where a non-resident persons carries on a trade or business of which only part of the operations are carried on in Nigeria, the gains or profits of the trade or business shall be deemed to be derived from Nigeria, to the extent to which such gains or profits are not attributable to that part of the operations carried on outside Nigeria.

Profits of
shipping and
air transport.

(2) Subject to the provisions of paragraph (v) of subsection (1) of section 9, where a non-resident person carries on either—

(a) the business of shipowner or charterer, or

(b) the business of air transport,

and any ship or aircraft owned or chartered by him calls at a port, aerodrome or airport in Nigeria, his full profits arising from the carriage of passengers, mails, livestock or goods shipped or loaded into an aircraft in Nigeria shall be deemed to accrue in Nigeria: Provided that this subsection shall not apply to passengers, mails, livestock or goods which are brought to Nigeria solely for transshipment or for transfer from one aircraft to another or in either direction between an aircraft and a ship.

25 of 1950.

Profits of cable
or wireless
undertakings.

(3) Where a non-resident person carries on the business of transmitting messages by cable or by any form of wireless apparatus his full profits arising from the trans-

³ Laws of the Federation of Nigeria and Lagos, 1958, Vol. II.

⁴ Laws of the Federation of Nigeria and Lagos, 1958, Vol. III.

⁵ Ibid.