

mission of any such messages to places outside Nigeria shall be deemed to accrue in Nigeria.

(4) The gains or profits from any employment exercised in Nigeria shall be deemed to be derived from Nigeria whether the gains or profits from such employment are received in Nigeria or not.

Gains or profits
of employ-
ments.

Income Tax ⁶

14. Where a non-resident person carries on the business of air transport or the business of the transmission of messages by cable or by any form of wireless apparatus he shall be assessable to tax as if he were a non-resident shipowner and the provisions of the preceding section shall apply, *mutatis mutandis*, to the computation of the gains or profits of such business.

Profits of non-
resident's air
transport and
cable under-
takings.

Labour Code ⁷

PART III.—AIRCRAFT AND MOTOR TRANSPORT

192. The Commissioner of Labor may, with the approval of the Governor-General, make regulations generally with regard to the conveyance and departure by air or overland of natives leaving Nigeria to serve as workers outside Nigeria and the arrival of native foreigners for the same purpose and in particular and without prejudice to the generality of the foregoing for all or any of the following purposes:—

Regulations.

(a) the duties and liabilities of the owners, agents and persons in charge of aircraft or motor or other vehicles;

(b) the appointment of officers for the purposes of carrying out the provisions of these regulations and their powers and duties;

(c) the checking and examination of natives arriving or departing in and from Nigeria for the purpose of serving as workers outside Nigeria;

(d) the production of certificates or permits issued under the provisions of section 100 or 61 of this Ordinance or by Ghana or by any British Colony or Protectorate in West Africa; and

(e) the recovery of any expenses incurred by the Government in repatriating any native.

PART IV.—MISCELLANEOUS

193. In this Part the term "owner" in respect of a ship includes every person acting as agent for the owner or to receive freight or other charges in respect of the ship.

Definition.

⁶ Ibid.

⁷ Ibid.