

(e) a person (referred to as an "agent") acting in The Gambia on behalf of the other person if the agent—

(i) has and habitually exercises an authority to conclude contracts on behalf of the other person, or

(ii) habitually maintains a stock of goods or other merchandise from which the agent regularly delivers goods or merchandise on behalf of the other person; or

(f) any substantial equipment installed, or other asset or property of the person capable of any activity giving rise to income;

"person" means an individual, a company, partnership, body of persons, trust, government, political subdivision of a government, or a public international organisation;

"pre-commencement expenditure" has the meaning given to it in section 39 (3);

"prescribed" means prescribed by regulations made under this Act;

"property income" has the meaning given to it in section 19;

"received", in relation to a person, includes —

(a) applied on behalf of the person either at the instruction of the person or under any law; or

(b) made available to the person;

"rent" means an amount representing consideration for the use or occupation of, or the right to use or occupy any land or building, including any premium or like amount;

"resident body of persons" has the meaning given to it in section 8;

"resident company" has the meaning given to it in section 6;

"resident individual" has the meaning given to it in section 5;

"resident partnership" has the meaning given to it in section 7;

"resident person" means —

(a) a resident individual, resident company, resident partnership, resident body of persons, or resident trust; or

(b) the Government of The Gambia, or any local or district authority in The Gambia;

"resident trust" has the meaning given to it in section 9;

"residential rent tax" means the tax imposed under section 116;

"residential rent taxpayer" means a person liable for residential rent tax under this Act;

"royalty" means an amount, however described, whether periodical or a lump sum, as consideration for —

(a) the use of, or right to use any patent, invention, design or model, secret formula or process, trademark, or other like property or right;

(b) the use of, or right to use any copyright of a literary, artistic, or scientific work (including films or video tapes for use in connection with television or tapes in connection with radio broadcasting);

(c) the receipt of, or right to receive, any visual images or sounds, or both, transmitted by satellite, cable, optic fibre, or similar technology in connection with television, radio, or internet broadcasting;

(d) the supply of any technical, industrial, commercial, or scientific knowledge, experience, or skill;

(e) the use of or right to use any industrial, commercial, or scientific equipment;

(f) the supply of any assistance that is ancillary and subsidiary to, and is furnished as a means of enabling the application or enjoyment of, any property or right mentioned in paragraphs (a) to (e); or

(g) the disposal of any property or right referred to in paragraphs (a) to (e);

"shares", in relation to a company, means an ownership interest;

"shareholder", in relation to a company, includes a member and a person who has an ownership interest in a company;