

- (b) a personal right to call for or be granted an interest in or right over land;
- (c) a licence to occupy land or any other contractual right exercisable over or in relation to land;
- (d) the provision of accommodation; or
- (e) a right or option to acquire anything mentioned in paragraphs (a) to (d);

"import" has the meaning given to it in the customs laws;

"importer", in relation to an import of goods, means the owner or the person for the time being possessed of or beneficially interested in the goods at the time of the import;

"input tax", in relation to a person, means:

- (a) VAT imposed on a taxable supply made to the person, including VAT payable by the person on a taxable supply of imported services; and
- (b) VAT imposed on a taxable import of goods by the person;

"input tax credit", in relation to a person, means a credit allowed for input tax incurred by the person or any other amount allowed as an input tax credit under this Chapter;

"international assistance agreement" means an agreement described in section 23(3);

"international transport" means—

- (a) the services, other than ancillary transport services, of transporting passengers or goods by road, water, or air—
 - (i) from a place outside The Gambia to another place outside The Gambia;
 - (ii) from a place outside The Gambia to a place in The Gambia; or
 - (iii) from a place in The Gambia to a place outside The Gambia;
- (b) the services of transporting passengers from a

place in The Gambia to another place in The Gambia to the extent that those services are supplied as part of the supply of the services to which paragraph (a) applies and by the same supplier;

- (c) the services, including ancillary transport services, of transporting goods from a place in The Gambia to another place in The Gambia to the extent that those services are supplied as part of the supply of the services to which paragraph (a) applies and by the same supplier;

"lay-by agreement" has the meaning given in section 150 (3);

"Minister", unless provided to the contrary, means the Minister of Finance;

"money" means any coin or currency that is legal tender in The Gambia or another country, but does not include an item of numismatic interest;

"output tax", in relation to a registered person and a tax period, means VAT payable by the person in respect of—

- (a) a taxable supply made by the person during the tax period; or
- (b) a taxable supply of imported services acquired by the person during the tax period,

and any other amount treated as output tax under this Chapter;

"registered person" means a person who is registered or required to be registered under this Chapter;

"services" means anything that is not goods or money;

"short-term insurance", for purposes of this Chapter, is "general insurance business" and "long term insurance business" under the Insurance Act, 2005, other than life and health insurance exempt from VAT under section 154(b);

"supply", in relation to goods or services, has the meaning given to it in section 143;

"tax fraction" has the meaning given to it in section 167(6);

"tax period" means the calendar month;

"taxable import" has the meaning given to it in section 155;

"taxable supply" means a taxable supply of goods or a taxable supply of services, as defined in section 152;