

"taxable supply of imported services" has the meaning given to it in section 152(8);

"telecommunication services" means —

- (a) services relating to the transmission, emission, or reception of signals, writing, images, sounds, or information of any kind by wire, radio, optical, or other electromagnetic systems;
- (b) the transfer or assignment of the right to use capacity for any transmission, emission, or reception referred to in paragraph (a); or
- (c) the provision of access to global information networks;

"tourism supplies" means supplies of accommodation, meals, tours, entertainment, or similar things commonly provided to tourists or international visitors (whether alone or as part of a package), and if supplied as part of a package, includes all goods or services supplied via the package; and

"voucher" means a voucher, stamp, token, coupon, or similar article, including an article issued electronically, that can be redeemed by the holder for supplies of goods or services, but does not include a postage stamp.

(2) In relation to imports and exports, terms used in this Chapter have the same meaning as in the customs laws, except as otherwise defined in this Act.

PART II – IMPOSITION OF VAT

142. Tax Imposed

- (1) Value Added Tax (VAT) is imposed on —
- (a) a taxable supply of goods;
 - (b) a taxable supply of services; and
 - (c) a taxable import

(2) The amount of VAT payable in respect of a taxable supply of goods or services, or taxable import is computed by applying the rate specified in subsection (3) to the value of the taxable supply or taxable import.

(3) The rate of VAT is —

- (a) in the case of a taxable supply that is zero-rated under Part VI, zero per cent; and
- (b) in any other case, fifteen per cent.

(4) If, under different provisions of this Chapter, a supply is treated as exempt and as zero-rated, the supply is zero-rated.

(5) The VAT payable —

- (a) on a taxable supply made in The Gambia, is to be accounted for to the Commissioner-General by the registered person making the supply;
- (b) on a taxable import of goods, is payable by the importer; or
- (c) on a taxable supply of imported services, is payable by the recipient.

(6) Nothing in subsection (5) prevents the collection of VAT from a different person if the person is made separately, or jointly and severally, liable for the VAT under another provision of this Act.

(7) Notwithstanding anything contained in any law, the supplier is entitled to recover the VAT from the recipient of the supply.

PART III – SUPPLIES AND IMPORTS

143. Supplies of goods or services

(1) The following is a supply of goods —

- (a) a sale, exchange, or other transfer of the right to dispose of goods as owner; or
- (b) a lease or hire of goods.

(2) Anything done for consideration (including refraining from an activity), other than a supply of goods or a transfer of money, is a supply of services.

(3) A supply of goods incidental to a supply of services is treated as part of the supply of services.

(4) A supply of services incidental to a supply of goods is treated as part of the supply of goods.