

- (ii) transport provided in connection with a tourism supply;
- (l) domestic electricity supplied to a household whose monthly consumption does not exceed 1,000 kwh;
- (m) domestic water supplied to a household whose monthly consumption does not exceed 250 cubic meters;
- (n) gold (in an investment form) of at least 99.5% fineness; and
- (o) goods, to the extent input tax credits for those goods or their components were disallowed.

155. Taxable imports

A taxable import is an import of goods that is not an exempt import.

156. Exempt imports

The following imports of goods are exempt imports:

- (a) an import of goods the supply of which is exempt under section 154;
- (b) an import of goods that is exempt from customs duties under section 161(2) and Parts A and B except item 10 under Part B of the Third Schedule of the Customs and Excise Act, 2010;
- (c) an import of goods that is exempt under an international assistance agreement; and
- (d) the import of gold or banknotes by the Central Bank of The Gambia.

PART V. SUPPLIES MADE IN THE GAMBIA**157. Supply by a resident**

A supply by a resident person is made in The Gambia.

158. Supply by a non-resident established in The Gambia

A supply by a non-resident person is made in The Gambia if—

- (a) the non-resident person carries on an economic activity at or through a permanent establishment in The Gambia; and
- (b) the supply is made—
 - (i) in the course of that economic activity; or
 - (ii) at or through that permanent establishment.

159. Supply by a non-resident not established in The Gambia

(1) This section applies to a supply by a non-resident person if the supply is not made in The Gambia under section 158.

(2) A supply of immovable property by a non-resident person is made in The Gambia if the land to which the immovable property relates is in The Gambia.

(3) A supply of goods by a non-resident person is made in The Gambia if—

- (a) the goods are delivered or made available in The Gambia; or
- (b) the goods are installed or assembled in The Gambia by, or under a contract with, the supplier.

(4) For purposes of subsection (3), goods supplied by a non-resident person after they are imported but before they are entered for home consumption are deemed to have been delivered or made available outside The Gambia.

(5) A supply of services by a non-resident person is made in The Gambia if the recipient of the supply is not registered and—

- (a) the services are physically performed in The Gambia by a person who is in The Gambia at the time of supply, whether the performance is by the person, by the person's employees, by a contractor engaged by this person, or otherwise;
- (b) the services are directly related to land located in The Gambia;
- (c) the services are radio or television broadcasting services received at an address in The Gambia;
- (d) the services are electronic services delivered to a resident person or to a person who is located in The Gambia at the time of supply; or