

(6) For purposes of subsection (5), leased goods are treated as being in The Gambia during a period of time when they are in international territory if the goods are in The Gambia immediately before and after that time.

(7) A supply of goods is zero-rated if it is made in the course of supplying services consisting of repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting other goods if —

- (a) those other goods are—
  - (i) imported under a special regime for temporary imports under the customs laws; or
  - (ii) brought temporarily into The Gambia for the purpose of receiving the services and are removed from The Gambia after the services have been performed without being used in The Gambia for any purpose other than to enable the services to be performed; and
- (b) the goods supplied are attached to or become part of those other goods, or become unusable or worthless as a direct result of being used to repair, renovate, modify or treat the other goods.

(8) A supply of goods is zero-rated if it relates to the repair or replacement of goods under warranty and—

- (a) the supply is provided under an agreement with, and for consideration given by, the warrantor, who is a non-resident person and is not a registered person; and
- (b) the goods are repaired or replaced without charge to the owner.

(9) A supply of goods in the course of repairing, maintaining, cleaning, renovating, modifying, treating, or otherwise physically affecting an aircraft or ship engaged in international transport is zero-rated.

(10) A supply of aircraft's stores or ship's stores, or of spare parts for an aircraft or ship, is zero-rated if the stores or parts are for use, consumption, or sale on the aircraft or ship during a flight or voyage that constitutes international transport.

(11) The following definitions apply for purposes of subsections (9) and (10):—

- (a) "aircraft's stores" means stores for the use of the passengers or crew of an aircraft, or for the service of an aircraft;
- (b) "ship's stores" means stores for the use of the passengers or crew of a ship, or for the service of a ship; and
- (c) "stores," in the definitions of "aircraft's stores" and "ship's stores," includes goods for use in the aircraft or ship, fuel, and spare parts, and other articles or equipment, whether or not for immediate fitting.

#### 165. Services supplied for consumption outside The Gambia

(1) A supply of services directly related to land outside The Gambia is zero-rated.

(2) A supply of services physically performed on goods situated outside The Gambia at the time the services are performed is zero-rated.

(3) A supply of services the value of which is included in the customs value of an import is zero-rated.

(4) A supply of services is zero-rated if it consists of the repair, maintenance, cleaning, renovation, modification, or treatment of goods that are—

- (a) imported under a special regime for temporary imports under the customs laws; or
- (b) brought temporarily into The Gambia for the purpose of receiving the services and are removed from The Gambia after the services have been performed without being used in The Gambia for any purpose other than to enable the services to be performed.

(5) A supply of services is zero-rated if the services are performed outside The Gambia and the services are of a kind that is typically received by an individual at the time and place where it is performed.

(6) Subject to subsection (7), a supply of services is zero-rated if—