

(5) Subject to subsections (3) and (4), if a supply is a supply of goods and services, the Commissioner-General may determine on any reasonable basis the extent to which the supply is to be treated as a supply of services or goods.

(6) A supply of services incidental to an import of goods is treated as part of the import of the goods, including packaging, insurance, transportation, warranty costs, or services giving rise to commission.

(7) For purposes of subsection (2), something done for an associate and having a market value is treated as done for consideration, regardless of whether a consideration is actually agreed on or paid.

(8) The supply by a dealer, including an importer, of fuel that was taxed on import at the value specified in section 171(2) is not a supply for purposes of this Act.

144. Time of supply

(1) Subject to this section, a supply of goods or services occurs on the earlier of —

- (a) the date on which an invoice for the supply is issued;
- (d) the date on which payment (including part payment) for the supply is made; or
- (e) the date on which the goods are delivered or the services are performed.

(2) A supply of goods under a financial lease occurs on the date of commencement of the lease.

(3) If—

- (a) goods are supplied under a lease (other than a financial lease); or
- (b) services are supplied on a continuous basis under an agreement or law that provides for periodic payments,

the goods or services shall be treated as successively supplied for successive parts of the period of the agreement or as determined by law, and each successive supply occurs on the earlier of the date on which the payment for the supply is due or received.

(4) The Minister may specify the time of supply for particular transactions or circumstances in regulations.

145. Time of import

An import of goods occurs —

- (a) if the goods are entered under the customs laws for home consumption, on the date on which the goods are so entered; or
- (b) in any other case where goods are imported into The Gambia and should have been entered for home consumption under the customs laws, on the date the goods should have been so entered.

146. In-kind employee benefits

(1) Where a registered person ("the employer") makes a supply to an employee as part of the employee's salary or because of the employment relationship—

- (a) if the supply involves the transfer to the employee of the right to dispose of goods as owner, the supply is treated as an application of the goods by the employer to a private use; and
- (b) any other kind of supply is treated as having been made for consideration equal to the fair market value of the supply.

(2) If a supply described in subsection (1) is subject to fringe benefits tax, the value of the supply is the same as that applicable for fringe benefits tax.