

- (e) the supply is of a telecommunication service that is initiated by a person who is located in The Gambia at the time of supply, other than a telecommunications supplier;
- (f) the services are insurance services (other than life or health insurance) which relate to goods or property located in The Gambia.

(6) For the purpose of subsection (5)(e), the person who initiates a supply of telecommunications services is the person who appears first in the following paragraphs—

- (a) the person who—
 - (i) controls the commencement of the supply;
 - (ii) pays for the supply; or
 - (iii) contracts for the supply; or
- (b) if it is impractical for the supplier to determine the location of a person referred to in paragraph (a) due to the type of service or the class of customer: the person to whom the invoice for the supply is sent.

(7) Subsection (5)(e) does not apply if the person who initiates the call in The Gambia is a non-resident person who is global roaming while in The Gambia and who pays for the supply under a contract made with a non-resident telecommunications provider through a place outside The Gambia at which the non-resident person is established.

160. Supplier and recipient registered

A supply of services by a non-resident person who is registered to a recipient who is registered is made in The Gambia if—

- (a) the recipient carries on an economic activity at or through a permanent establishment in The Gambia; and
- (b) the supply is made—
 - (i) for the purposes of that economic activity; or
 - (ii) to that permanent establishment.

161. Water, gas, oil, electricity or thermal energy

If a non-resident person supplies water, gas, oil, electricity, or thermal energy through a distribution network to a person in The Gambia the supply is made in The Gambia.

162. Progressive or periodic supplies

If a progressive or periodic supply is deemed to be a series of separate supplies, the place where each such supply takes place is determined separately.

PART VI -- ZERO RATED SUPPLIES

163. Land outside The Gambia

A supply of immovable property is zero-rated if the land to which the immovable property relates is outside The Gambia.

164. Goods supplied for consumption outside The Gambia

(1) A supply of goods (other than a lease, hire, license, or similar supply, or a supply of immovable property) is zero-rated if the goods are located outside The Gambia at the time of supply and will not be imported into The Gambia, or installed or assembled in The Gambia, by the supplier.

(2) For purposes of subsection (1), goods supplied after they are imported but before they are entered for home consumption are deemed to have been located outside The Gambia at the time of supply.

(3) A supply of goods (other than a lease, hire, license, or similar supply) is zero-rated if—

- (a) the supplier has entered or will enter the goods for export under the customs laws and the goods have been or will be exported; or
- (b) the goods are sold, under such conditions as the Commissioner-General may prescribe, to a tourist or visitor by a designated duty-free sales outlet who holds documentary evidence, collected at the time of the supply, which establishes that the goods will be removed from The Gambia without being effectively used or enjoyed in The Gambia.

(4) A supply of goods is not zero-rated if the goods have been or will be re-imported into The Gambia by the supplier.

(5) For each part of a lease, hire, license, or other supply of the use of goods that is treated as a separate supply, the supply is zero-rated if the goods are outside The Gambia for the whole of that period.