

No. 51748*

**United States of America
and
Bangladesh**

Convention between the Government of the United States of America and the Government of the People's Republic of Bangladesh for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income (with exchanges of notes). Dhaka, 26 September 2004

Entry into force: *7 August 2006 by the exchange of the instruments of ratification, in accordance with article 28*

Authentic text: *English*

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**États-Unis d'Amérique
et
Bangladesh**

Convention entre le Gouvernement des États-Unis d'Amérique et le Gouvernement de la République populaire du Bangladesh tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune (avec échanges de notes). Dacca, 26 septembre 2004

Entrée en vigueur : *7 août 2006 par l'échange des instruments de ratification, conformément à l'article 28*

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[ENGLISH TEXT – TEXTE ANGLAIS]

CONVENTION BETWEEN THE GOVERNMENT OF THE UNITED STATES
OF AMERICA AND THE GOVERNMENT OF THE PEOPLE'S REPUBLIC
OF BANGLADESH FOR THE AVOIDANCE OF DOUBLE TAXATION AND THE
PREVENTION OF FISCAL EVASION WITH RESPECT TO TAXES ON INCOME

The Government of the United States of America and the
Government of the People's Republic of Bangladesh, desiring to
conclude a convention for the avoidance of double taxation and
the prevention of fiscal evasion with respect to taxes on
income, have agreed as follows:

ARTICLE 1

Personal Scope

1. Except as otherwise provided in this Convention, this Convention shall apply to persons who are residents of one or both of the Contracting States.

2. a) Notwithstanding any provision of this Convention except paragraph 3 of this Article, a Contracting State may tax its residents (as determined under Article 4 (Fiscal Domicile)), and by reason of citizenship may tax its citizens, as if this Convention had not come into effect.

b) For this purpose, the term "citizen" shall include a former citizen or long-term resident whose loss of such status had as one of its principal purposes the avoidance of tax (as defined under the laws of the Contracting State of which the person was a citizen or long-term resident), but only for a period of 10 years following such loss. The term "long-term resident" shall mean any individual who is a lawful permanent resident of a Contracting State in 8 or more income years or taxable years during the preceding 15 income years or taxable years. In determining whether the threshold in the preceding sentence is met, there shall not count any year in which the individual is treated as a resident of the other Contracting State under this Convention, or as a resident of any country other than the first-mentioned Contracting State under the provisions of any other tax treaty of that State, and, in either case, the individual does not waive the benefits of such treaty applicable to residents of the other country.

3. The provisions of paragraph 2 shall not affect:

a) the benefits conferred by a Contracting State under paragraph 2 of Article 9 (Associated Enterprises), paragraphs 2 and 5 of Article 19 (Pensions, Et Cetera), Articles 23 (Relief From Double Taxation), 24 (Nondiscrimination), and 25 (Mutual Agreement Procedure); and

b) the benefits conferred by a Contracting State under Articles 20 (Government Service), 21 (Teachers, Students and Trainees) and 27 (Effect of Convention on Diplomatic Agents and Consular Officers, Domestic Laws, And Other Treaties), upon individuals who are neither citizens of, nor have immigrant status in, that State.

ARTICLE 2

Taxes Covered

1. This Convention shall apply to taxes on income imposed by a Contracting State.
2. The existing taxes to which this Convention shall apply are:
 - a) In the United States: the Federal income taxes imposed by the Internal Revenue Code;
 - b) In Bangladesh: the income tax (including surcharges calculated by reference to income taxes).
3. The Convention shall apply also to any identical or substantially similar taxes which are imposed by a Contracting State after the date of signature of this Convention in addition to, or in place of, the existing taxes. The competent authorities of the Contracting States shall notify each other of any changes that have been made in their respective taxation or other laws that significantly affect their obligations under this Convention.

ARTICLE 3

General Definitions

1. For the purposes of this Convention, unless the context otherwise requires:
 - a) the term "person" includes an individual, a partnership, a company, an estate, a trust, and any other body of persons;
 - b) the term "company" means any body corporate or any entity which is treated as a body corporate for tax purposes according to the laws of the Contracting State in which it is organized or has its place of effective management;
 - c) the terms "enterprise of a Contracting State" and "enterprise of the other Contracting State" mean respectively an enterprise carried on by a resident of a Contracting State and an enterprise carried on by a resident of the other Contracting State;
 - d) the term "international traffic" means any transport by a ship or aircraft, except where such transport is solely between places in a Contracting State;
 - e) the term "competent authority" means:
 - i) in the United States: the Secretary of the Treasury or his delegate, and

ii) in Bangladesh: the National Board of Revenue or its authorized representative;

f) the term "United States" means the United States of America, and includes the states thereof and the District of Columbia; such term also includes the territorial sea thereof and the sea bed and subsoil of the submarine areas adjacent to that territorial sea, over which the United States exercises sovereign rights in accordance with international law; the term, however, does not include Puerto Rico, the Virgin Islands, Guam or any other United States possession or territory;

g) the term "Bangladesh" means the People's Republic of Bangladesh; such term also includes the territorial sea thereof and the sea bed and subsoil of the submarine areas adjacent to that territorial sea, over which Bangladesh exercises sovereign rights in accordance with international law;

h) The term "national" means:

i) in relation to the United States, all individuals possessing the citizenship of the United States of America and all legal persons, partnerships and associations deriving their status as such from the laws in force in the United States; and

ii) in relation to Bangladesh, all individuals possessing the nationality of Bangladesh and all legal persons, partnerships and associations deriving their status as such from the laws in force in Bangladesh.

2. As regards the application of this Convention by a Contracting State, any term not defined herein shall, unless the context otherwise requires, or the competent authorities agree to a common meaning pursuant to the provisions of Article 25 (Mutual Agreement Procedure), have the meaning which it has at that time under the laws of that State concerning the taxes to which this Convention applies, any meaning under the applicable tax laws of that State prevailing over a meaning given to the term under other laws of that State.

ARTICLE 4

Fiscal Domicile

1. For purposes of this Convention, the term "resident of a Contracting State" means any person who, under the laws of that State, is liable to tax therein by reason of his domicile,