

বাংলাদেশ



গেজেট

অতিরিক্ত সংখ্যা  
কর্তৃপক্ষ কর্তৃক প্রকাশিত

বুধবার, ফেব্রুয়ারি ১৫, ২০০৬

গণপ্রজাতন্ত্রী বাংলাদেশ সরকার  
অর্থ মন্ত্রণালয়  
অভ্যন্তরীণ সম্পদ বিভাগ  
(আয়কর)  
প্রজ্ঞাপন

তারিখ, ৩০ মাঘ ১৪১২/১২ ফেব্রুয়ারি ২০০৬

এস, আর, ও নং ২০-আইন/২০০৬।—যেহেতু, বাংলাদেশে প্রচলিত The Income Tax Ordinance, 1984 (XXXVI of 1984) এবং কিংডম অব নরওয়েতে প্রচলিত এতদসংক্রান্ত আইনের অধীনে দৈত করারোপন পরিহার এবং আয়ের উপর কর সম্পর্কিত রাজস্ব ফাঁকি প্রতিরোধের উদ্দেশ্যে গণপ্রজাতন্ত্রী বাংলাদেশ সরকার এবং কিংডম অব নরওয়ে সরকারের মধ্যে ১৫ সেপ্টেম্বর ২০০৪ তারিখে নিম্নতফসিলে বর্ণিত চুক্তি সম্পাদিত হইয়াছে; এবং

যেহেতু, উক্ত চুক্তির বিধানাবলী বাংলাদেশে কার্যকর করা প্রয়োজন;

সেহেতু, The Income Tax Ordinance, 1984 (XXXVI of 1984) এর section 144 এ প্রদত্ত ক্ষমতাবলে সরকার এতদ্বারা নিম্নতফসিলে বর্ণিত চুক্তির বিধানাবলী ১ জুলাই ২০০৬ তারিখে আরম্ভ কর বৎসর হইতে বাংলাদেশে কার্যকর হইবে মর্মে বিধান করিল, যথা ঃ—

তফসিল

CONVENTION

BETWEEN

THE GOVERNMENT OF THE PEOPLE'S REPUBLIC OF BANGLADESH  
AND  
THE GOVERNMENT OF THE KINGDOM OF NORWAY  
FOR

( ৫৯১ )

মূল্য : টাকা ১৪.০০

**THE AVOIDANCE OF DOUBLE TAXATION**  
**AND**  
**THE PREVENTION OF FISCAL EVASION**  
**WITH RESPECT TO TAXES**  
**ON INCOME**

**The Government of the People's Republic of Bangladesh and the Government of the Kingdom of Norway,**

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:

**CHAPTER-I**

**SCOPE OF THE CONVENTION**

**ARTICLE 1**

**PERSONS COVERED**

This Convention shall apply to persons who are residents of one or both of the Contracting States.

**ARTICLE 2**

**TAXES COVERED**

1. This Convention shall apply to taxes on income imposed by or on behalf of a Contracting State or of its political subdivisions or its local authorities, irrespective of the manner in which they are levied.
2. There shall be regarded as taxes on income, all taxes imposed on total income, or on elements of income, including taxes on gains from the alienation of movable or immovable property.
3. The existing taxes to which the Convention shall apply are:
  - (a) in the case of Norway:
    - (i) the national tax on income (inntektsskatt til staten);
    - (ii) the county municipal tax on income (inntektsskatt til fylkeskommunen);



- (iii) the municipal tax on income (inntektsskatt til kommunen);
  - (iv) the national tax relating to the income from the exploration for and the exploitation of submarine petroleum resources and activities and work relating thereto, including pipeline transport of petroleum produced (skatt til staten vedrørende inntekt i forbindelse med undersøkelse etter og utnyttelse av undersjøiske petroleumforekomster og dertil knyttet virksomhet og arbeid, herunder rørledningstransport av utvunnet petroleum); and
  - (v) the national tax on remuneration to non-resident artistes etc. (skatt til staten på honorar til utenlandske artister m.v.); (hereinafter referred to as "Norwegian tax");
- (b) in the case of Bangladesh:  
the income-tax;  
(hereinafter referred to as "Bangladesh tax").
4. This Convention shall also apply to any identical or substantially similar taxes which are imposed 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 significant changes which have been made in their respective taxation laws.

## CHAPTER-II

### DEFINITIONS

#### ARTICLE 3

##### GENERAL DEFINITIONS

1. In this Convention, unless the context otherwise requires:
- (a) the term "Norway" means the Kingdom of Norway. The term does not comprise Svalbard, Jan Mayen and the Norwegian dependencies ("biland");
  - (b) the term "Bangladesh" means the People's Republic of Bangladesh;
  - (c) the terms "A Contracting State" and "the other Contracting State" mean Norway or Bangladesh as the context requires;

- (d) the term "Person" includes an individual, a company and any other body of persons;
  - (e) the term "Company" means any body corporate or any entity which is treated as a body corporate for tax purposes;
  - (f) 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;
  - (g) the term "Competent Authority" means:
    - (i) in the case of Norway, the Minister of Finance or his authorised representative;
    - (ii) in the case of Bangladesh, the National Board of Revenue or its authorised representative;
  - (h) the term "National" means:
    - (i) all individuals possessing the nationality of a Contracting State;
    - (ii) all legal person, partnerships and associations deriving their status as such from the law in force in a Contracting States;
  - (i) the term "International Traffic" means any transport by a ship or aircraft, operated by an enterprise which has its place of effective management in a Contracting State, except when the ship or aircraft is operated solely between places in the other Contracting State;
2. As regards the application of the Convention at any time by a Contracting State, any term not defined therein shall, unless the context otherwise requires, have the meaning that it has at that time, under the law of that Contracting State, for the purposes of the taxes to which this Convention applies, any meaning under the applicable tax laws of the Contracting State prevailing over a meaning given to the term under other laws of that Contracting State.



**ARTICLE 4****RESIDENT**

1. For the purposes of this Convention, the term "Resident of a Contracting State" means any person who, under the laws of that Contracting State, is liable to tax therein by reason of his domicile, residence, place of management or any other criterion of a similar nature. This term, however, does not include any person who is liable to tax in that Contracting State in respect only of income from sources in that Contracting State.
2. Where by reason of the provisions of paragraph 1, an individual is a resident of both of the Contracting States, then his status shall be determined as follows:
  - (a) he shall be deemed to be a resident only of the Contracting State in which he has a permanent home available to him; if he has a permanent home available to him in both of the Contracting States, he shall be deemed to be a resident of the Contracting State with which his personal and economic relations are closer (centre of vital interests);
  - (b) if the Contracting State, in which he has his centre of vital interests, cannot be determined, or if he has not a permanent home available to him in either of the Contracting States, he shall be deemed to be a resident only of the Contracting State in which he has his habitual abode;
  - (c) if he has his habitual abode in both of the Contracting States or in neither of them, he shall be deemed to be a resident only of the Contracting State of which he is a national;
  - (d) if he is a national of both of the Contracting States or of neither of them, the competent authorities of the Contracting States shall settle the question by mutual agreement.
3. Where by reason of the provisions of paragraph 1, a person other than an individual is a resident of both of the Contracting States, then it shall be deemed to be a resident only of the Contracting State in which its place of effective management is situated.

**ARTICLE 5****PERMANENT ESTABLISHMENT**

1. For the purposes of this Convention, the term "Permanent Establishment" means a fixed place of business through which the business of an enterprise is wholly or partly carried on.
2. The term "Permanent Establishment" includes especially:
  - (a) a place of management;
  - (b) a branch;
  - (c) an office;
  - (d) a factory;
  - (e) a workshop;
  - (f) a warehouse; and
  - (g) a mine, an oil or gas well, a quarry or any other place of extraction of natural resources.
3. A building site or construction, installation or assembly project constitutes a permanent establishment only if it lasts for a period of more than six months.
4. Notwithstanding the preceding provisions of this Article, the term "Permanent Establishment" shall be deemed not to include:
  - (a) the use of facilities solely for the purpose of storage or display of goods or merchandise belonging to the enterprise;
  - (b) the maintenance of a stock of goods or merchandise belonging to the enterprise solely for the purpose of storage or display;
  - (c) the maintenance of stock of goods or merchandise belonging to the enterprise solely for the purpose of processing by another enterprise;
  - (d) the maintenance of a fixed place of business solely for the purpose of purchasing goods or merchandise or of collecting information for the enterprise;
  - (e) the maintenance of a fixed place of business solely for the purpose of carrying on, for the enterprise, any other activity of a preparatory or auxiliary character;



- (f) the maintenance of a fixed place of business solely for any combination of activities mentioned in sub-paragraphs (a) to (e), provided that the overall activity of the fixed place of business resulting from this combination is of a preparatory or auxiliary character.
5. Notwithstanding the provisions of paragraphs 1 and 2, where a person acting in a Contracting State for or on behalf of an enterprise of the other Contracting State, other than an agent of an independent status to whom paragraph 6 applies, that enterprise shall be deemed to have a permanent establishment in the first mentioned State, if:
- (a) that person has and habitually exercised, in the first mentioned State a general authority to conclude contracts for or on behalf of the enterprise, unless the activities are limited to the purchase of goods or merchandise for or on behalf of the enterprise; or
  - (b) that person habitually maintains in the first mentioned State, a stock of goods or merchandise belonging to the enterprise from which he regularly delivers goods or merchandise for or on behalf of the enterprise; or
  - (c) that person habitually secures orders for the sale of goods or merchandise in the first mentioned State, wholly or almost wholly for the enterprise itself, or for any other enterprise which is controlled by it or has a controlling interest in it.
6. An enterprise shall not be deemed to have a permanent establishment in a Contracting State merely because it carries on business in that Contracting State through a broker, general commission agent or any other agent of an independent status, provided that such persons are acting in the ordinary course of their business.
7. The fact that a company which is a resident of a Contracting State controls or is controlled by a company which is a resident of the other Contracting State, or which carries on business in that other Contracting State (whether through a permanent establishment or otherwise), shall not of itself constitute either company a permanent establishment of the other.



**CHAPTER-III****TAXATION OF INCOME****ARTICLE 6****INCOME FROM IMMOVABLE PROPERTY**

1. Income derived by a resident of a Contracting State from immovable property (including income from agriculture or forestry) situated in the other Contracting State may be taxed in that other Contracting State.
2. The term "Immovable Property" shall have the meaning which it has under the law of the Contracting State in which the property in question is situated. The term shall in any case include property accessory to immovable property, livestock and equipment used in agriculture and forestry, rights to which the provisions of general law respecting landed property apply, usufruct of immovable property and rights to variable or fixed payments as consideration for the working of, or the right to work, mineral deposits, sources and other natural resources; ships and aircraft shall not be regarded as immovable property.
3. The provisions of paragraph 1 shall apply to income derived from the direct use, letting, or use in any other form of immovable property.
4. The provisions of paragraphs 1 and 3 shall also apply to the income from immovable property of an enterprise and to income from immovable property used for the performance of independent personal services.

**ARTICLE 7****BUSINESS PROFITS**

1. The profits of an enterprise of a Contracting State shall be taxable only in that Contracting State unless the enterprise carries on business in the other Contracting State through a permanent establishment situated therein. If the enterprise carries on business as aforesaid, the profits of the enterprise may be taxed in the other Contracting State, but only so much of them as is attributable to that permanent establishment.



2. Subject to the provisions of paragraph 3, where an enterprise of a Contracting State carries on business in the other Contracting State through a permanent establishment situated therein, there shall in each Contracting State be attributed to that permanent establishment the profits which it might be expected to make if it were a distinct and separate enterprise engaged in the same or similar activities under the same or similar conditions and dealing wholly independently with the enterprise of which it is a permanent establishment.
3. In determining the profits of a permanent establishment, there shall be allowed as deductions expenses which are incurred for the purposes of the permanent establishment, including executive and general administrative expenses so incurred, whether in the Contracting State in which the permanent establishment is situated or elsewhere, but this does not include any expenses which under the law of that Contracting State would not be allowed to be deducted by an enterprise of that Contracting State.
4. Insofar as it has been customary in a Contracting State to determine the profits to be attributed to a permanent establishment on the basis of an apportionment of the total profits of the enterprise to its various parts, nothing in paragraph 2 shall preclude that Contracting State from determining the profits to be taxed by such an apportionment as may be customary; the method of apportionment adopted shall, however, be such that the result shall be in accordance with the principles laid down in this Article.
5. No profits shall be attributed to a permanent establishment by reason of the mere purchase by that permanent establishment of goods or merchandise for the enterprise.
6. For the purposes of the preceding paragraphs, the profits to be attributed to the permanent establishment shall be determined by the same method year by year unless there is good and sufficient reason to the contrary.
7. Where profits include items of income which are dealt with separately in other Articles of this Convention, then the provisions of those Articles shall not be affected by the provisions of this Article.