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**Law No. (10) of 2017 ratifying the Agreement Between the Government of The Kingdom of Bahrain and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of the Tax Evasion with respect to Taxes on Income**

**We, Hamad bin Isa Al Khalifa, King of the Kingdom of Bahrain.**

Having reviewed the Constitution,

And the Agreement Between the Government of The Kingdom of Bahrain and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of the Tax Evasion with respect to Taxes on Income, signed in Manama on 22 December 2015,

The Shura Council and the Council of Representatives have approved the following Law, which we have ratified and enacted:

**Article One**

The Agreement Between the Government of The Kingdom of Bahrain and the Government of the People's Republic of Bangladesh for the Avoidance of Double Taxation and the Prevention of the Tax Evasion with respect to Taxes on Income, signed in Manama on 22 December 2015, attached to this Law, has been ratified.

**Article Two**

The Prime Minister and the ministers - each within his jurisdiction - shall implement this Law, and it shall come into force from the day following the date of its publication in the Official Gazette.

**King of the Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa**

**Issued in Riffa palace:**

On: 21 Jumada al-Akhir 1438 A.H.

**Corresponding to:** 20 March 2017