MEMORANDUM OF UNDERSTANDING

BETWEEN

THE GOVERNMENT OF THE REPUBLIC OF INDIA

AND

THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF BANGLADESH

FOR

DEVELOPMENT OF RAILWAY INFRASTRUCTURE

TO

ESTABLISH RAIL LINK

BETWEEN AGARTALA (INDIA) AND AKHAURA (BANGLADESH)
Government of the Republic of India (hereinafter referred to as GOI) and Government of the People’s Republic of Bangladesh (hereinafter referred to as GOB);

Bearing in mind the friendly relations existing between the two countries and their peoples;

In pursuance of the Joint Communiqué issued in January 2010, where the two Prime Ministers agreed on the need to operationalize various areas of cooperation including transportation and connectivity for mutual benefit;

Desirous of cooperating and strengthening the development of transport sector in Bangladesh;

Noting the need to establish railway link between Akhaura and Agartala;

Have reached the following understanding.

**ARTICLE-I**

GOI and GOB shall cooperate in the development of necessary railway infrastructure between Agartala (India) and Akhaura (Bangladesh) for which the Joint Committee constituted by GOI and GOB and under the Joint Communiqué agreed on the alignment, design, and cost of the railway link (hereinafter referred to as “Project”). The details of the alignment and preliminary estimated cost of the Project approved by the two governments is annexed hereto and forms part of this Memorandum of Understanding.

**ARTICLE - II**

The Project shall be implemented with complete financial and technical assistance from the GOI - i.e. by grants from GOI - based on the Engineering, Procurement and Construction (EPC) model. Indian Railway shall be responsible for the construction of the Indian portion and Bangladesh Railway shall be responsible for the construction of the Bangladesh portion of the project.
ARTICLE-III

GOB shall appoint a Project Director at the functional level from Bangladesh Railway. The Project Director shall keep the Ministry of Railways, GOB, and the Project Steering Committee (PSC) informed of the progress of work and problems which require intervention at a high level.

ARTICLE - IV

1. There shall be Project Steering Committee (hereinafter referred to as "PSC") with the following composition, to monitor, supervise and give policy guidelines in the implementation of the Project.
   a) One representative of Ministry of Railways, GOB.
   b) One representative of Ministry of Foreign Affairs, GOB.
   c) Project Director, Bangladesh Railway, GOB.
   d) Deputy Commissioner, Brahmanbaria, GOB.
   e) One representative of Economic Relations Division (ERD), Ministry of Finance, GOB.
   f) One representative of Bangladesh, Sri Lanka, Myanmar and Maldives (BSM) Division, Ministry of External Affairs, GOI.
   g) One representative of Development Partnership Administration (DPA) Division, Ministry of External Affairs, GOI.
   h) Officer-in-Charge of Railway Wing of the High Commission of India, Dhaka.
   i) One representative of the State Government of Tripura.
   j) Chief Engineer (Construction), Northeast Frontier (NF) Railway, Ministry of Railways, GOI.

2. The PSC may co-opt additional members with the approval of respective Government.

3. The PSC shall meet alternately in Dhaka and Agartala with regular periodicity to ensure constant reviewing of the progress and address bottlenecks affecting the pace of Project’s implementation. The timing of meetings shall be decided as and when required. The
PSC shall however, meet at least twice a year until the completion of the project.

ARTICLE - V

For the part of Project within the territory of Bangladesh, GOB shall make available necessary land and ancillary facilities, etc., to the implementing firm. GOB shall make arrangements to provide land free from all encroachments and encumbrances and make necessary arrangement for the implementing firm and their teams’ entry and access to the land and property, including private land and property for the purpose of implementation of the Project. Rent for temporary use of land shall be borne by appointed contractor.

ARTICLE - VI

The recruitment of labour, administrative, technical and other personnel for the project shall be confined to the nationals of India and Bangladesh only. Bangladesh Railway shall facilitate issuance of work permit for the Indian nationals as required under law.

ARTICLE - VII

1. Taxes, levies, VAT, etc related to the project and royalty of any kind shall be governed as per existing laws, rules and regulations.

2. Temporary import of machinery with a view to re-exporting at the end of the Project shall be exempted from customs duties in accordance with the Customs Act, 1969 and rules thereunder. However, if such material, machinery or equipment is not re-exported and sold by the implementing firm in Bangladesh, all taxes or duties as applicable shall be recovered in accordance with the customs law/prevailing rules.

3. The Income Tax will be imposed on any Indian National or Indian Firm in accordance with the existing agreements between India and Bangladesh on Income Tax.

4. Project vehicle, plant and machinery of any Indian firm and their team, if applicable, related to Project shall be allowed to move
freely without payment of duties/levies/taxes of Local Government. Project vehicle, plant and machinery of the Indian firms, if applicable, which need license for operation or movement including driving license, shall be issued temporary license in accordance with the prevailing law in Bangladesh, on the basis of valid license issued by the competent authority of India and certified by the High Commission of India in Dhaka. Bangladesh Railway shall facilitate expeditious issuance by the competent authority in Bangladesh.

**ARTICLE - VIII**

(i) GOB will assist to arrange space for appropriate office / residential accommodations at or near the site(s) of the project execution. Rent of the said office or residential accommodations including furnishing and telecommunications shall be borne by the user or users.

(ii) Security required for ensuring an environment conducive for execution of the project for the implementing firms and their teams and at related project sites shall be provided by GOB without any cost chargeable to estimate of the project.

(iii) The cost of electricity, power, water, for the project, shall be borne by the users. Bangladesh Railway shall assist in obtaining supply of electricity / power and water for implementation of the Project.

(iv) GOB shall make available free of cost necessary topographical, geological and geotechnical data of the project area available with GOB. Arrangement of necessary survey and drilling machineries, other machineries/equipments shall be the responsibilities of the implementing firm of the project.

(v) Bangladesh Railway shall expeditiously arrange all administrative, environmental, legal, technical and other clearances before commencement of construction and
(vi) Bangladesh Railway shall make provision, free of cost, of all reference documents including maps etc. for the execution of the project, through the Project Director of Bangladesh Railway to the implementing firm.

**ARTICLE-IX**

The Indian personnel of GOI or the firms and their team, if applicable, working on the project in Bangladesh, shall at all times, respect the laws of Bangladesh. However, no suit, prosecution or legal proceedings shall be instituted against any such person or anything done or purported to be done in good faith for the successful and expeditious implementation of the Project except for such acts as constitute gross negligence, willful misconduct, crimes under the laws of India as well as the laws of Bangladesh.

**ARTICLE-X**

Indian Railway and the Bangladesh Railway will facilitate expeditious entry into or exit from India and Bangladesh of the project related personnel including appointed firms and their teams, as and when required, in the course of the Project’s implementation. Applications for multiple entry visas for the above persons shall be considered only if submitted through GOI to Bangladesh High Commission, Delhi, and GOB to Indian High Commission, Dhaka respectively.

**ARTICLE-XI**

All such assistance and facilities as committed above by GOI and GOB shall be provided in a timely and prompt manner for smooth implementation of the project.

**ARTICLE-XII**

Assets created by the project in the territory of Bangladesh shall be vested in Bangladesh Railway, which shall be responsible for its operation and safeguard.
ARTICLE- XIII

Any differences regarding the interpretation or application of any provision of this MOU shall be resolved through mutual discussions.

ARTICLE- XIV

This MOU may be amended or modified from time to time by mutual consent.

ARTICLE- XV

Laws of Bangladesh shall apply to that part of the project which is executed within the territory of Bangladesh.

ARTICLE- XVI

The MOU shall come into force from the date of its signing and shall remain in force till the completion and commissioning of the Project.

On commissioning of the railway link a separate MOU shall be entered into between Northeast Frontier Railway (Indian Railway) and Bangladesh Railway for Train Operations and Maintenance of Rolling Stock.

IN WITNESS WHEREOF, the undersigned duly authorized thereto by their respective Governments have signed this MOU.

Signed on this Sixteenth day of February Two Thousand Thirteen at Dhaka in two originals in English language.

For the Government of the Republic of India

(Pankaj Saran)
High Commissioner of India to Bangladesh

For the Government of the People’s Republic of Bangladesh

(Md. Abul Kalam Azad)
Secretary,
Economic Relations Division,
Ministry of Finance
Annexure

The following are the brief of the Project:

I. Alignment

<table>
<thead>
<tr>
<th>Sl.No.</th>
<th>Stations From</th>
<th>To</th>
<th>Approx Length(Km)</th>
<th>Remarks</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Agartala (India)</td>
<td>Transshipment Yard (India)</td>
<td>4.700 (BG)</td>
<td>Extension of Single Broad Gauge (BG) Line</td>
</tr>
<tr>
<td>2</td>
<td>Transshipment Yard (India)</td>
<td>Gangasagar (Bangladesh)</td>
<td>5.700 (MG)</td>
<td>Extension of Meter Gauge (MG) Single Line</td>
</tr>
<tr>
<td>3</td>
<td>Gangasagar (Bangladesh)</td>
<td>Akhaura (Bangladesh)</td>
<td>4.600 (MG)</td>
<td>Doubling of existing Meter Gauge (MG) single Line</td>
</tr>
<tr>
<td>4</td>
<td>Transshipment Yard (India)</td>
<td>Transshipment Yard (India)</td>
<td>5.200 (MG)</td>
<td>2.000 (BG)</td>
</tr>
<tr>
<td>5</td>
<td>Gangasagar (Bangladesh)</td>
<td>Gangasagar (Bangladesh)</td>
<td>2.750 (MG)</td>
<td>3 additional Loop Lines (MG)</td>
</tr>
<tr>
<td>6</td>
<td>Imambari (Bangladesh)</td>
<td>Imambari (Bangladesh)</td>
<td>1.500 (MG)</td>
<td>2 additional loop Lines (MG)</td>
</tr>
<tr>
<td>TOTAL</td>
<td></td>
<td></td>
<td>26.450 Km</td>
<td>19.750 Km (MG) 6.700 Km (BG)</td>
</tr>
</tbody>
</table>

II. Cost of the Project

The Project will include development of such infrastructure as, among others, boundary wall and fencing, railway tracks, bridges/ culverts, goods sheds, transshipment points, signaling and telecommunication system, buildings for the IBH (Intermediate Block Hut), customs and immigration points, offices, including acquisition of land etc. and provision of other amenities, sanitation, drinking water and drainage etc. All facilities required for the smooth operation of passenger and goods traffic on this line will be chargeable to the project. Abstract estimated cost of the project to be financed from the grant of GOI is given below:
(Figure in US Dollars)

<table>
<thead>
<tr>
<th>SL</th>
<th>Description of Item</th>
<th>Indian Portion</th>
<th>Bangladesh Portion</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Preliminary, Final Location Survey &amp; Detail</td>
<td>441,601.35</td>
<td>514,060.05</td>
<td>955,661.40</td>
</tr>
<tr>
<td></td>
<td>Engineering Survey</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2</td>
<td>Land</td>
<td>7,059,933.84</td>
<td>4,785,644.09</td>
<td>11,845,577.92</td>
</tr>
<tr>
<td>3</td>
<td>Structural Engineering works (Formation)</td>
<td>4,684,019.55</td>
<td>6,102,458.26</td>
<td>10,786,477.81</td>
</tr>
<tr>
<td>4</td>
<td>Structural Engineering Works (P.Way)</td>
<td>7,101,071.90</td>
<td>6,855,704.58</td>
<td>13,956,776.48</td>
</tr>
<tr>
<td>5</td>
<td>Structural Engineering Works (Bridges)</td>
<td>7,657,483.21</td>
<td>3,286,337.36</td>
<td>10,943,820.56</td>
</tr>
<tr>
<td>6</td>
<td>Structural Engineering Works (Building)</td>
<td>654,334.09</td>
<td>0.00</td>
<td>654,334.09</td>
</tr>
<tr>
<td>7</td>
<td>Electrical, Installation, Equipment, Plants &amp;</td>
<td>451,467.27</td>
<td>383,747.18</td>
<td>835,214.45</td>
</tr>
<tr>
<td></td>
<td>Machineries</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>8</td>
<td>Signaling &amp; Telecommunication</td>
<td>1,611,625.62</td>
<td>3,136,798.51</td>
<td>4,748,424.13</td>
</tr>
<tr>
<td>9</td>
<td>Engineering Facilities</td>
<td>0.00</td>
<td>677,200.90</td>
<td>677,200.90</td>
</tr>
<tr>
<td>10</td>
<td>General Charges (Establishment)</td>
<td>2,372,922.93</td>
<td>2,059,356.07</td>
<td>4,432,279.01</td>
</tr>
<tr>
<td>11</td>
<td>General Charges (other than Establishment)</td>
<td>296,615.37</td>
<td>250,647.49</td>
<td>547,262.87</td>
</tr>
<tr>
<td></td>
<td><strong>Grand Total</strong></td>
<td>32,331,075.12</td>
<td>28,051,954.49</td>
<td>60,383,029.62</td>
</tr>
</tbody>
</table>


The Government of the Republic of India and the Government of the People’s Republic of Bangladesh,

Desiring to amend the Convention between the Government of the Republic of India 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 signed at New Delhi on the 27th day of August 1991 (in this Protocol referred to as “the Convention”),

Have agreed as follows:

Article 1

The Convention is amended by omitting Article 21 and substituting:

“Article 21 - STUDENTS

1. A student who is or was a resident of one of the Contracting States immediately before visiting the other Contracting State and who is present in that other Contracting State solely for the purpose of his education or training, shall be exempt from tax in that other State on:

   (a) grants, allowances, scholarships or awards; or

   (b) payments made to him by persons residing outside that other State for the purposes of his maintenance, education or training; or

   (c) remuneration which he derives from an employment which he exercises in the other Contracting State if the employment is directly related to his studies.

2. The benefits of this Article shall extend only for such period of time as may be reasonable or customarily required to complete the education or training undertaken, but in no event shall any individual have the benefits of this Article, for more than six consecutive years from the date of his first arrival in that other State for the purpose of his education or training.”

Article 2

The Convention is amended by omitting Article 28 and substituting:
“Article 28 - EXCHANGE OF INFORMATION

1. The competent authorities of the Contracting States shall exchange such information (including documents and certified copies thereof) as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation there under is not contrary to the Convention. The exchange of information is not restricted by Articles 1 and 2.

2. Any information received under paragraph 1 by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph 1, or the oversight of the above. Such persons or authorities shall use the information only for such purposes and may disclose the information in public court proceedings or in judicial decisions. The information may not be disclosed to any other authority or enforcement agency of the requesting Contracting State without the express written consent of the competent authority of the requested Contracting State.

3. In no case shall the provisions of paragraphs 1 and 2 be construed so as to impose on a Contracting State the obligation:

(a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State;

(b) to supply information (including documents and certified copies thereof) which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

(c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information the disclosure of which would be contrary to public policy (ordre public).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph 3 but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of paragraph 3 be construed to permit a Contracting State to decline to supply information solely because the information
is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person."

**Article 3**
ENTRY INTO FORCE

The Contracting States shall notify each other in writing through diplomatic channel of the completion of their domestic requirements for the entry into force of this Protocol. The Protocol, which shall form an integral part of the Convention, shall enter into force on the date of the last notification, and thereupon shall have effect from the date of entry into force of this Protocol.

IN WITNESS WHEREOF, the undersigned, duly authorised, have signed this Protocol.

DONE in duplicate at Dhaka, Bangladesh this 16th day of February, 2013, in the Hindi, Bengali and English languages, all texts being equally authentic. In the case of divergence of interpretation the English text shall prevail.

FOR THE GOVERNMENT OF THE REPUBLIC OF INDIA
(PANKAJ SARAN)
HIGH COMMISSIONER OF INDIA TO BANGLADESH

FOR THE GOVERNMENT OF THE PEOPLE’S REPUBLIC OF BANGLADESH
(MD. GHULAM HUSSAIN)
SECRETARY, INTERNAL RESOURCES DIVISION AND CHAIRMAN, NATIONAL BOARD OF REVENUE
Memorandum of Understanding

Between

the Government of the Republic of India

and

the Government of the People's Republic of Bangladesh

for the Establishment of the India-Bangladesh Foundation

The Government of the Republic of India and the Government of the People's Republic of Bangladesh (hereinafter referred to as the "Parties")

Desiring to further provide mutual understanding and co-operation between the peoples of India and Bangladesh by a wider appreciation and greater sharing of knowledge of India-Bangladesh relations in all its aspects and the exchange of professional talent through academic and technical contacts between the two countries,

HAVE REACHED the following understanding:

ARTICLE I

There shall be established a foundation, to be known as the India-Bangladesh Foundation (hereinafter referred to as "Foundation"), with the objective of fostering India-Bangladesh relations, particularly through the enhancement of economic, scientific, educational, technical and cultural co-operation between India-Bangladesh and the promotion of greater understanding between
the peoples of the two countries. The Foundation shall function under the forms of this Memorandum of Understanding and shall implement programmes aimed at achieving the goals thereof (hereinafter referred to as the "Memorandum")

ARTICLE II

The Foundation shall be financed through revenues from a Trust Fund to be set up through grants made by the Parties. The Principal of the Trust Fund shall comprise a sum, contribution to which will be on an equitable basis to be mutually agreed upon. The said principal may be augmented through mutual consultation and confirmed through an exchange of Diplomatic Notes between the Parties.

ARTICLE III

The revenues from the Trust Fund, within the conditions and limitations hereinafter set forth, shall be used by the Foundation for the purpose of:

i) Financing higher studies, research and other educational activities and in-service training for citizens of India and Bangladesh at institutions of learning located in India and Bangladesh;

ii) Financing visit and exchanges between India and Bangladesh of scholars, academics, professionals, artists and experts in the fields of referred to in Article-I and such other fields as may be agreed upon by the Board of the Foundation;
iii) Financing other related programmes and activities such as seminars, symposia, colloquia and workshops on subjects of common interests;

iv) Contributing towards the publication of standard works on India-Bangladesh relation in specific fields as may be determined by the Foundation;

v) Encouraging the translation of standard works of literature of Bangladesh into Indian languages and vice-versa and arranging for their publication;

vi) Adopting any other measure which may be considered necessary for the fulfillment of the objectives of the Foundation;

vii) As far as applicable, there will be equal participation of representatives from India and Bangladesh in the activities funded by the Foundation.

**ARTICLE IV**

The following shall be among the thrust areas of the activities to be carried out by the Foundation:

Education and Culture; Archaeological Studies; Agricultural Research; Science and Technology; Health; Technical Training; Development Studies and Women's Studies.
ARTICLE V

In furtherance of the aforementioned purposes, the Foundation may, subject to the provision of this Memorandum, exercise all the powers necessary for carrying the purposes of this Memorandum including the following:

1) Receive funds from mutually agreed sources, in addition to the initial contribution of the Parties;
2) Open and operate bank accounts in India and Bangladesh in the name of the Foundation;
3) Disburse funds and make grants and advance of funds to meet the objectives of the Foundation;
4) Plan, adapt and carry out programmes in accordance with the purposes of this Memorandum;
5) Recommend / nominate to educational institutions in India and Bangladesh trainees, professors, research scholars, leaders and professionals resident in India or Bangladesh for various programmes / courses in such institutions;
6) Provide for periodic audit of the accounts of the Foundation in such frequency as may be decided from time to time by either Government, by auditors nominated separately by the Parties.

ARTICLE VI

The management and direction of the affairs of the Foundation shall be vested in a Board of Directors consisting of 6 Directors (hereinafter designated as "The Board"). The High Commissioner of
India to Bangladesh and the High Commissioner of Bangladesh to India shall be the co-Chairpersons of the Board. For this purpose, in the absence of either High Commissioner, the respective Acting High Commissioners would serve as co-Chairpersons ad interim. With regard to the balance, the Parties shall each nominate two other members to the Board, both of whom shall be of recognized competence and who have distinguished themselves in fields relevant to the activities of the Foundation and who will hold office in their personal capacity. Respective High Commission officials designated by concerned co-Chairpersons shall act jointly as co-secretaries of the Foundation.

**ARTICLE VII**

All commitments, obligations and expenditures by the Foundation shall be made pursuant to an annual budget to be approved by the Board. The Board may, however, frame such rules as would permit the Board to incur expenditure up to specific monetary ceilings on specific projects / schemes not otherwise budgeted for. The Board will also make recommendations for necessary funding to replenish the Trust Fund.

**ARTICLE VIII**

The Board shall adopt such by-laws and appoint such committees as it shall deem necessary for the conduct of the affairs of the Foundation.
ARTICLE IX

A report on the activities of the Foundation shall be prepared annually by the Board and two copies shall be presented to each of the Governments through the nodal authorities.

ARTICLE X

The co-Chairpersons of the Board shall be responsible for the direction and supervision of the Board's programmes and activities in accordance with the Board's resolution and directives with the provisions of the Memorandum.

ARTICLE XI

Meetings of the Board shall be held once a year alternately in India and Bangladesh. However, the Board may, if it so desires, call for additional meetings as necessary.

ARTICLE XII

The nodal authorities responsible for the implementation of the present MOU shall be respective Foreign Secretaries of the two Governments.
The present Memorandum may be amended on terms mutually agreed upon through an exchange of Diplomatic Notes between the Parties.

ARTICLE XIV

The Parties shall make every effort to facilitate the task of the Foundation and assist in the resolution of such problems which may arise in the operation thereof through bilateral discussions.

ARTICLE XV

The implementation of the present Memorandum will be without prejudice to the activities under the Programmes of Cultural Co-operation Agreement concluded between the two Governments. The Parties will endeavor to ensure to the extent feasible, that, there is no overlap of activities under the present Memorandum and the aforesaid Programme.

ARTICLE XVI

This Memorandum shall come into force upon the date of its signature and will continue to remain valid for 10 years from the date of signing. In case for any reason it is not possible to renew the Memorandum before the validity period, it will continue to be valid till a new MOU is signed or the existing one renewed. Either Party may terminate the MOU by giving at least 6 (six) months notice in advance of its intention to terminate the MOU. Termination of this
Memorandum shall not affect the validity or duration of any implementing arrangement/project executed and commenced thereunder and the activities in progress shall continue until completed.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto by their respective Governments, have signed this Memorandum of Understanding.

Signed at Dhaka on this Sixteenth day of February 2013, in two originals, each in Hindi, Bangla and English languages. In case of doubt in interpretation, the English text shall prevail.

For the Government of the Republic of India
(Salman Khurshid)
External Affairs Minister

For the Government of the People's Republic of Bangladesh
(Dr. Dipu Moni)
Minister for Foreign Affairs