## Government of the People's Republic of Bangladesh Internal Resources Division Section-2 (Tax) Ministry of Finance, Dhaka www.ird.gov.bd

No. 08.00.0000.037.65.061.13.

Dated: 06 February 2017

## Subject : Permission for Foreign Employment.

The undersigned is directed to convey that the Government of the People's Republic of Bangladesh is pleased to permit Mr. K M Sarwar Alam, Assistant Commissioner of Tax, Tax Zone-1, Dhaka-to serve as "Tax Accountant" under PM PARTNERS PTY LTD, Australia for a period of 3 (Three) years with effect from December 12, 2016 or from the date of handing over of his duties from Tax Zone-1, Dhaka under the terms and conditions mentioned below:

- a. The period of his service with Foreign employer shall be counted from the date of relinquishment of the service of Bangladesh Government to the date prior to the date of resumption of his duties in the service of Bangladesh Government and his service for the same period will be treated as foreign service under the said foreign employer with lien on his lastly held post in Bangladesh Government;
- b. The total period of his foreign service may be extended up to a maximum period of 5 (five) years on his request. This period of 5(five) years lien shall be counted towards his seniority, annual increment of pay, leave and retirement. No benefit other than those stipulated herein shall accrue to him for this period. If this period exceeds 5(five) years, then under the Rule No.34 of Bangladesh Service Rule (BSR) Part-1 his lien on his post in Bangladesh shall, unless otherwise decided by the Government due to the special nature of the case, stands terminated automatically and he shall cease to be in the Government employment from the date following the date of completion of 5(five) years;
- c. During the period of his service under the foreign employer, he will not receive any pay or allowance (including traveling allowance, etc.) or leave from the Government of the People's Republic of Bangladesh;
- d. The terms of his leave during the period of his service with foreign employer will be regulated according to the rules of the foreign employer and the leave salary due in respect of such leave will be payable by that employer. No liability in respect of leave salary on account of such leave earned or taken during foreign employment shall devolve on the Government of the People's Republic of Bangladesh or any organization under it. The Government of the People's Republic of Bangladesh will not recover any leave salary contribution from the foreign employer;
- e. All expenses to be incurred in connection with his joining the post under the foreign employer and for resuming his post in Bangladesh Government after completion of the period of foreign Service will be borne either by the foreign employer or by himself. During his service under the foreign employer he will draw his pay, allowances, etc., from that employer as per terms of his employment with the foreign employer;
- f. He will not be entitled to receive any leave salary from the Government of the People's Republic of Bangladesh or from any organization under it in respect of disability leave on account of any disability arising out of the foreign service with the foreign employer, even though the disability might manifest itself after the termination of his foreign service:

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