

**Bangladesh Treaty (2004)  
Treasury Tech. Explan.,  
Article 17, Paragraph 2,  
Example 5**

**Flower (Part of),  
Lawn (Complem. to),  
& Fish (Neither)**

Copyright © 2021 Andrew Mitchel LLC  
International Tax Services  
www.andrewmitchel.com

USFlower is a corporation resident in the United States. USFlower produces and sells flowers in the United States and other countries. USFlower owns all the shares of B Holding, a corporation resident in Bangladesh. B Holding is a holding company that is not engaged in a trade or business. B Holding owns all the shares of three corporations that are resident in the other Contracting State: BFlower, BLawn, and BFish. BFlower distributes USFlower flowers under the USFlower trademark in Bangladesh. BLawn markets a line of lawn care products in Bangladesh under the USFlower trademark. In addition to being sold under the same trademark, BLawn and BFlower products are sold in the same stores and sales of each company's products tend to generate increased sales of the other's products. BFish imports fish from the United States and distributes it to fish wholesalers in Bangladesh. For purposes of paragraph 2, the business of BFlower forms a part of the business of USFlower, the business of BLawn is complementary to the business of USFlower, and the business of BFish is neither part of nor complementary to that of USFlower.

