TUHIN & PARTNERS
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Cross-Border Remote Work & Employment Law Conflicts

Introduction:

The international acceptance of remote work has developed at a faster rate than the legal systems that exist to control it. For Bangladesh, this creates a growing tension: more Bangladeshi professionals now provide services to international clients while foreign businesses continue to hire Bangladeshi employees through informal arrangements. On surface level, the transactions may appear straightforward, but beneath lie unresolved questions of tax residency, employment law jurisdiction, and social security compliance.

Key Discussion:

Perhaps the most immediate legal risk concerns income tax liability. Tax laws in Bangladesh define tax residency for an individual who stays in the country for 183 days in a single income year or for 90 days in a single income year after living in Bangladesh for more than 365 days during the preceding four years.[1] The government of Bangladesh uses physical presence as the only method to determine tax residency, which affects all individuals who enter the country as either immigrants or permanent residents of other nations.[2]

The practical consequence for remote workers is significant. The requirement to pay taxes in Bangladesh applies to all income which a resident person earns from both Bangladeshi sources and foreign sources during the same tax year.[3]

The tax-free benefit which Bangladeshi citizens receive when they earn foreign income does not apply to foreign company employees who work from Bangladesh. Section 124 of the Income Tax Act mandates a 10% tax deduction at source, which banks may apply at the point of remittance.[4] Bangladesh has established double taxation agreements with 32 countries, but existing agreements fail to clearly regulate cross-border remote work income[5], leaving taxpayers and their advisors to interpret treaty provisions on their own.

The Bangladesh Labour Act of 2006[6] and its amendments together with the Bangladesh Labour Rules of 2015 serve as the main legal framework that regulates all aspects of employment relationships in Bangladesh.[7] The legal issue which arises in international remote work situations centers on jurisdictional confusion because there is no clear determination of which labor protection laws to apply when an employee works physically in Bangladesh while being employed by a foreign company. A foreign employer who lacks knowledge about Bangladeshi legal requirements will unintentionally violate essential legal obligations which include regulations about the 48-hour workweek and overtime pay and the mandate to provide appointment letters when they attempt to use their national employment standards.

Bangladesh does not operate a comprehensive social security system; however, employers are required by law to make contributions to the Workers' Profit Participation Fund (WPPF), amounting to 5% of net annual profit for eligible companies, as well as to provident fund schemes.[8] Foreign employers hiring Bangladeshi remote workers without a local entity or Employer of Record may unknowingly violate legal obligations, leaving workers without protection in cases like injury, wrongful termination, or retirement.

Concluding Remarks:

Cross-border remote work in Bangladesh raises several unresolved legal and tax issues. Bangladeshi remote workers should obtain proper tax registration, keep records of foreign income, and seek professional advice on treaty benefits. Foreign employers need to assess their permanent establishment risk and should use local Employer of Record services to handle their labor and tax requirements. Until laws specifically governing cross-border remote employment are introduced, proactive legal, tax, and compliance planning remains the safest approach for both employers and workers.

Source: Gemini

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Third-Party Litigation Funding (TPLF): Emerging Possibilities in Bangladesh

Introduction:

Third-Party Litigation Funding (TPLF) refers to the practice whereby an entity unconnected to a legal dispute provides financial resources, typically to the claimant to cover the costs of litigation or arbitration, in exchange for a pre-agreed share of any monetary award or settlement ultimately obtained.[1] TPLF has become a rapidly growing global asset class, with the litigation funding market projected to expand from USD 19 billion in 2024 to USD 53.6 billion by 2032[2], driven by rising legal costs and increasing commercial disputes.[3]

For Bangladesh, a jurisdiction characterised by a substantial backlog of commercial disputes and an evolving arbitration landscape, the emergence of TPLF presents both genuine opportunity and significant legal uncertainty.

Key Discussion:

TPLF gained initial traction in Australia and the United Kingdom during the 1990s before spreading to North America and, more recently, to Asia-Pacific and other emerging markets.[4] The Arbitration Act of 2001 in Bangladesh which follows UNCITRAL Model Law enables both domestic and international arbitration[5] while judicial authorities prefer arbitration as the main method for resolving disputes.[6] TPLF enables cross-border commercial dispute resolution by providing financial support to both parties which helps systematize access to justice.

The principal legal impediment to TPLF in Bangladesh is the doctrine of champerty which serves as a common law rule that prevents third parties from supporting someone else's lawsuit through financial backing in exchange for future monetary gain. The common law system of Bangladesh has inherited this doctrine which the Contract Act 1872 establishes as its existing legal framework.

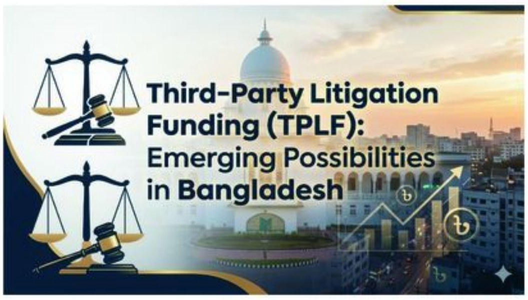
The Contract Act 1872 states that an agreement becomes unlawful when its consideration or object violates legal prohibitions or violates legal provisions or the agreement contains fraudulent elements or the agreement causes harm to people or property or the court considers the agreement to be immoral or contrary to public policy.[7] A funding agreement structured around a share of litigation proceeds may be contrary to this provision on the ground that it is opposed to public policy, as champerty being historically regarded as precisely such an arrangement.

As has been observed in the context of Bangladeshi law, the doctrine of champerty falls within the scope of public policy and thus renders third-party funding agreements void in the absence of any specific legislative provision permitting them.[8] There is, accordingly, no express statutory authority confirming the enforceability of TPLF agreements, and no judicial decisions directly addressing their validity in this jurisdiction.

Beyond contractual issues, TPLF raises ethical concerns under Bangladesh's legal profession framework, particularly where funders influence litigation strategy or settlements in ways that may compromise advocates' professional independence and client loyalty.[9]

Concluding Remarks:

TPLF has the potential to facilitate access to justice for claimants who possess meritorious commercial claims but lack the financial resources to pursue them. However, the current legal position characterised by the unresolved tension between Section 23 of the Contract Act 1872 and the practical demand for TPLF, is unsatisfactory. Until such reform is enacted, practitioners and potential funders are well-advised to proceed with the utmost caution. TPLF in Bangladesh remains a field of emerging possibility, but one that must, for the present, be navigated within a framework of significant legal risk.



Source: Gemini

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Registration (Amendment) Act, 2026

(Act No. 14 of 2026, enforced on 10 April, 2026)

Introduction:

The Registration (Amendment) Act, 2026, marks a significant overhaul of the colonial-era Registration Act, 1908. Gazetted on 10 April 2026, this Act No. 14 of 2026 introduces modern provisions to streamline document registration, promote digital transformation, strengthen revenue collection, and reduce procedural delays in Bangladesh's land administration system. Most provisions are deemed to have come into force on 1 January 2026, while specific clauses relating to certain amendments became effective from 5 February 2026. The primary objective is to align the registration framework with the demands of a digital economy, minimize disputes over property transfers, and enhance transparency and accountability.

Key Discussion:

The Registration (Amendment) Act, 2026, introduces several key changes to the principal Act. One major amendment extends the registration period under Section 17A from 30 days to 60 days, offering greater flexibility, especially in rural and remote areas facing logistical challenges.

In Section 26, the term "fee" has been replaced with "fees, taxes, service charges, or duties, whichever is applicable," allowing the government to impose multiple levies. Section 80 mandates payment of all such charges at the time of document presentation and empowers the government to make rules for their collection and utilization.

Section 52A now brings gifts and declarations of heba under Muslim Personal Law, as well as gifts under Hindu, Christian, and Buddhist Personal Laws, under compulsory registration. The term "seller" has been replaced with "or of donor" to reduce future litigation.

Section 68 introduces strict accountability for improper fee realization, while Sections 72, 73, and 74 set time-bound disposal of appeals (45 days) and applications (30 days). The most progressive addition is Part XIIA and Section 77A, which enables fully digital e-registration using government-approved software, paving the way for a paperless nationwide system.

Pros and Cons

Pros

The Registration (Amendment) Act, 2026, brings multiple benefits. The introduction of e-registration is expected to drastically reduce paperwork, cut down processing time, and minimize opportunities for corruption. Citizens will benefit from greater convenience as they can complete registrations without repeated visits to registration offices. The extension of the registration timeline from thirty to sixty days offers practical relief to parties facing unavoidable delays. Inclusion of gift and heba deeds under compulsory registration will bring more transparency in family property matters and help prevent fraudulent claims in the future. Strict timelines for the disposal of appeals and applications will improve efficiency and restore public confidence in the system. Moreover, stronger mechanisms for fee, tax, and duty collection are likely to increase government revenue, which can be reinvested in further modernization of land records and administration.

Cons

Despite its progressive outlook, the Act has drawn several criticisms. The misconduct clause under Section 68 may create fear among Registering Officers, leading to over-cautious behavior, unnecessary rejections, or delays in routine registrations. The introduction of taxes and service charges alongside fees could increase the overall financial burden on ordinary citizens, especially in property and gift transactions. Implementation of e-registration poses significant challenges in a country where digital infrastructure remains uneven, particularly in rural and remote regions. Issues such as digital divide, cybersecurity threats, power outages, and potential technical failures could hinder the smooth rollout. There are also concerns that broad recovery provisions might be misused, resulting in harassment of either government officials or citizens if rules are not framed with adequate safeguards.

Concluding Remarks:

The Registration (Amendment) Act, 2026, represents a bold and timely step toward modernizing Bangladesh's land registration framework. By embracing digital technology, expanding the scope of compulsory registration, enforcing accountability, and setting clear timelines, the law has the potential to transform a slow and often corrupt-prone system into a more efficient, transparent, and citizen-friendly service. Its success, however, will largely depend on the quality of implementing rules, investment in digital infrastructure, capacity building of registration officials, and continuous monitoring to address emerging challenges. If executed effectively, this amendment can play a vital role in improving land governance, reducing property disputes, and contributing to the broader goals of ease of doing business and good governance in Bangladesh.

The State Vs. Nurul Amin Baitha and another

Case Citation: 11 SCOB (2019) AD 13 Court: Appellate Division, Supreme Court of Bangladesh
Case Type & Number: Criminal Petition for Leave to Appeal No. 495 of, 2015
Subject Matter: Criminal Law; Murder for Dowry; Conversion of Conviction; Power of Appellate Division under Article 104 of the Constitution; Nari-O-Shishu Nirjatan Daman Ain, 2000; Penal Code, 1860

Overview of the Case:

This case is basically about murder on demand for dowry. The tribunal convicted the accused under Section 11(a)/30 of the Women and Children Repression Prevention Act, 2000 and sentenced them to death. Later, the High Court Division held that although murder was proven, "murder on demand for dowry" was not proven. Therefore, they changed the sentence and sentenced them to life imprisonment under Section 302/34 of the Penal Code. However, the Appellate Division ruled that the High Court Division does not have the power to convert a case filed under a special law to a general law. Later, the Appellate Division, exercising the "complete justice" power under Article 104 of the Constitution, upheld the life imprisonment sentence of the accused under Section 302/34 of the Penal Code.

Facts of the Case:

The accused Nurul Amin Baithar had a long 30-year marriage with the deceased Hasna Begum and she was five months pregnant at the time of the incident. Since the marriage, her husband Nurul Amin had often tortured Hasna Begum, demanding a dowry of Tk 50,000. On February 18, 2005, Hasna Begum protested her husband Nurul Amin's second marriage. Angered by this, Nurul Amin and his second wife Anjumanara Begum brutally beat Hasna Begum. She died the next day when she was taken to the hospital in a seriously injured condition. After her death, the accused fled, leaving the body behind. After the police investigation, a charge sheet was filed under the Prevention of Violence against Women and Children Act. The accused were absconding while the trial tribunal sentenced them to death. Later, the High Court Division reviewed the evidence and commuted the death sentence to life imprisonment. The state party appealed to the Appellate Division, challenging the legality of this conversion.

Issue

- According to the evidence presented, is it proven beyond reasonable doubt as a "murder for dowry"?
- Does the High Court Division have the legal authority to convert a sentence given under a special law into a section of the general Penal Code?
- Is it lawful to sentence an accused person under a specific section without framing a formal charge under that section?
- How and under what circumstances can the special power of the Appellate Division to ensure "complete justice" under the Constitution be applied?

Relevant Provisions

- Sections 11(ka)/30 of the Nari-O-Shishu Nirjatan Daman Ain, 2000
- Sections 302/34 of the Penal Code, 1860
- Section 423 of the Code of Criminal Procedure, 1898
- Article 103 of the Constitution of the People's Republic of Bangladesh
- Article 104 of the Constitution of the People's Republic of Bangladesh

Judgment

The Appellate Division, after analyzing the medical report and evidence, confirmed that Hasna Begum's death was due to the beating of the accused and that it was a murder. However, the court observed that the beating was for dowry the prosecution could not prove it beyond a reasonable doubt. As a result, the upholding of the death penalty under the special law was legally flawed. In its legal interpretation, the court clarified that in a criminal trial, the accused must be given an opportunity to defend himself and only the section under which the charge has been framed can be punished. No charge was framed under the general penal code in this case. Therefore, the High Court Division does not have the general power to convert a special law case into a general law case. However, considering the special circumstances of the case, the Appellate Division did not order a fresh retrial because the accused were absconding for a long time. To avoid delay in getting justice and to ensure final justice, the Appellate Division exercised the special power of Article 104 of the Constitution (complete justice). The court upheld the High Court's verdict by convicting the accused under sections 302/34 of the Penal Code instead of the Women and Children's Violence Prevention Act and awarding them life imprisonment and a fine of Tk 10,000 each (an additional six months' imprisonment in default).

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