

## **PART IV**

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### **MAJOR LEGISLATIVE ENACTMENTS OF 2007 RELATING TO THE FUNCTIONS AND OPERATIONS OF THE CENTRAL BANK AND BANKING INSTITUTIONS IN SRI LANKA**

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**DEBITS TAX (AMENDMENT) ACT, NO. 12 OF 2007**

[Certified on 11th April, 2007]

AN ACT TO AMEND THE DEBITS TAX ACT, NO. 16 OF 2002

1. This Act may be cited as the Debits Tax (Amendment) Act, No. 12 of 2007.
2. The Debits Tax Act, No. 16 of 2002 (hereinafter referred to as “the principal enactment”) is hereby amended by the substitution for the words “commercial bank or a specialized bank” wherever such words appear in that Act, other than in section 5, subsection (2) of section 6, subsection (2) of section 9, subsection (2) of section 10, subsections (1) and (2) of section 14, subsection (1) of section 15 and subsection (2) of section 18 thereof, of the words “commercial bank, specialized bank or a finance company”.
3. Section 2, section 3, section 4, subsection(1A) of section 9, paragraphs (b), (c) and (e) of subsection (1) of section 13 and subsection (4) of section 13 of the principal enactment are hereby amended in paragraph (a) of each of those sections, by the substitution for the words “commercial bank” of the words “commercial bank or specialized bank”.
4. Section 19 of the principal enactment is hereby amended as follows :—
  - (1) in the definition of the expression “current account”, by the substitution for the words “a resident foreign currency account, an account in a foreign currency banking unit and a share investment external rupee account” of the words “a Resident Foreign Currency Account, an account in a Foreign Currency Banking Unit, a Share Investment External Rupee Account and a Treasury Bond Investment External Rupee Account”; and
  - (2) in the definition of the expression “savings account”, by the substitution for the words “which is maintained at a licensed commercial bank or a licensed specialized bank” of the words “which is maintained at a licensed commercial bank, a licensed specialized bank or a finance company”.
5. In the case of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

**FINANCE (AMENDMENT) ACT, NO. 13 OF 2007**

[Certified on 11th April, 2007]

AN ACT TO AMEND THE FINANCE ACT, NO. 11 OF 2006 ; THE FINANCE ACT, NO. 5 OF 2005 AND THE FINANCE ACT, NO. 11 OF 2002

1. This Act may be cited as the Finance (Amendment) Act, No. 13 of 2007.

**PART I**

AMENDMENT OF THE FINANCE ACT, NO. 11 OF 2006

2. Part I of the Finance Act, No. 11 of 2006 (Motor Vehicle Concessionary Levy) (hereinafter in this Part referred to as the “principal enactment”) is hereby amended in section 2 thereof, as follows :—
  - (1) by the re-lettering of paragraph (b) of subsection (1) of that section as paragraph (b) (i) thereof ;
  - (2) by amending the re-lettered paragraph (b) (i) as follows :—
    - (i) by the substitution for the words “from every individual who,” of the words “for the period commencing on March 31, 2006 and ending on the date of commencement of this Act, from every individual who,” ; and

- (ii) by the substitution for the words “on the aggregate of such taxes and levies.”, of the words “on the aggregate of such taxes and levies, where such individual has commenced the importation process by the opening of a Letter of Credit.”;
  - (3) by the addition immediately after the re-lettered paragraph (b) (i) of the following paragraphs:—
    - “(ii) from and after the date of commencement of this Act, from every individual who has not in terms of paragraph (i) above availed himself of the concession referred to therein, or every individual who has paid in respect of any period of five consecutive years of assessment, commencing on April 1, 2001, income tax in terms of the Inland Revenue Act, No. 38 of 2000 or the Inland Revenue Act, No. 10 of 2006, as the case may be, an amount not less than rupees two hundred and fifty thousand (250,000/-) in respect of each such year of assessment and certified as such by the Commissioner-General of Inland Revenue, imports a motor vehicle falling within a category of motor vehicles as may be determined by the Minister by Order published in the *Gazette* to be a permitted motor vehicle, shall be required to pay at the time of importation of such vehicle, the levy calculated on the applicable rate from and out of such rate or rates as may be determined by the Minister by Order published in the *Gazette*, of the aggregate of any tax or fiscal levy which such individual is liable to pay in terms of the Customs Ordinance (Chapter 235), the Excise (Special Provisions) Act, No. 13 of 1989 and the Value Added Tax Act, No. 14 of 2002 ;
    - (iii) for the purpose of sub-paragraphs (i) and (ii) of this paragraph, the expression “date of commencement of this Act” means the date on which Finance (Amendment) Act, No. 13 of 2007 comes into force.” ; and
  - (4) by the addition at the end of this section, of the following new subsection :—
    - “(3) Any year of assessment which has once been taken in to account in the calculation of the period of five years, shall not be taken into consideration in the calculation of a period of five years thereafter.”.
3. The amendment made to by this Act to paragraph (b) (i) of subsection (1) of section 2 of the principal enactment, shall for all purposes be deemed to have come into force on March 31, 2006.

## PART II

### AMENDMENT OF PART III OF THE FINANCE ACT, No. 5 OF 2005

4. Part III (Construction Industry Guarantee Fund Levy) of the Finance Act, No. 5 of 2005, is hereby amended as follows :—
- (1) in section 14 of that Part, by the substitution for the words “to the Institute for Construction Training and Development (hereinafter referred to as “ICTAD”)” of the words “to the Commissioner-General of Inland Revenue”;
  - (2) in section 15 of that Part—
    - (a) by the substitution for the word “ICTAD” of the words “the Commissioner-General of Inland Revenue” ; and
    - (b) in the marginal note to that section, by the substitution for the word “ICTAD”, of the words “Commissioner-General of Inland Revenue”;
  - (3) in section 17 of that Part, by the substitution for the words “ICTAD shall maintain a record of all amounts collected by it in relation” of the words, “the Commissioner-General shall maintain a record of all amounts collected in relation”;
  - (4) in section 18 of that Part, by the substitution for the words “ICTAD shall maintain a record of all amounts collected by it in relation” of the words, “the Commissioner-General shall maintain a record of all amounts collected in relation”;
  - (5) in section 19 of that Part, by the substitution in subsections (2), (3), (4), (5) and (6) thereof, for the words “ICTAD” wherever such word appears in such subsections, of the words “the Commissioner-General of Inland Revenue”;

- (6) in section 20 thereof—
  - (a) by the insertion immediately before the definition of the expression “construction contractor” of the following definition :—
 

“Commissioner-General of Inland Revenue” shall have the same meaning as in the Inland Revenue Act, No. 10 of 2006 ; and
  - (b) by the repeal of the definition of the expression “the Institution for Construction, Training and Development (ICTAD)”;
- (7) in section 22 thereof, by the addition at the end of that section of the following paragraph :—
 

“For the purposes of this section, “ICTAD” means the Institution for Construction, Training and Development, being an industrial undertaking which is constituted and established by Order made under section 3 of the State Industrial Corporations Act, No. 49 of 1957 and published in Gazette Extraordinary No. 718/15 of June 10, 1992.”.

5. In case on an inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

### COMPUTER CRIME ACT, NO. 24 OF 2007

[Certified on 09th July, 2007]

AN ACT TO PROVIDE FOR THE IDENTIFICATION OF COMPUTER CRIME AND TO PROVIDE THE PROCEDURE FOR THE INVESTIGATION AND PREVENTION OF SUCH CRIMES ; AND TO PROVIDE FOR MATTERS CONNECTED THEREWITH AND INCIDENTAL THERETO.

1. This Act may be cited as the Computer Crime Act, No.24 of 2007 and shall come into operation on such date as the Minister may by Order published in the *Gazette* appoint (hereinafter referred to as the “appointed date”).
2. (1) The provisions of this Act shall apply where—
  - (a) a person commits an offence under this Act while being present in Sri Lanka or outside Sri Lanka ;
  - (b) the computer, computer system or information affected or which was to be affected, by the act which constitutes an offence under this Act, was at the material time in Sri Lanka or outside Sri Lanka ;
  - (c) the facility or service, including any computer storage, or data or information processing service, used in the commission of an offence under this Act was at the material time situated in Sri Lanka or outside Sri Lanka ; or
  - (d) the loss or damage is caused within or outside Sri Lanka by the commission of an offence under this Act, to the State or to a person resident in Sri Lanka or outside Sri Lanka.
- (2) For the purposes of paragraph (d) of subsection (1) “person” includes a body of persons corporate or unincorporate.

#### PART I

##### COMPUTER CRIME

3. Any person who intentionally does any act, in order to secure for himself or for any other person, access to—
  - (a) any computer ; or
  - (b) any information held in any computer,

knowing or having reason to believe that he has no lawful authority to secure such access, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one hundred thousand rupees, or to imprisonment of either description for a term which may extend to five years, or both such fine and imprisonment.
4. Any person who intentionally does any act, in order to secure for himself or for any other person, access to—
  - (a) any computer ; or
  - (b) any information held in any computer,

knowing or having reason to believe that he has no lawful authority to secure such access and with the intention of committing an offence under this Act or any other law for the time being in force, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding two hundred thousand rupees or to imprisonment of either description for a term which may extend to five years or to both such fine and imprisonment.

Explanation 1— for the purposes of paragraph (a)  
the mere turning on of a computer is sufficient.

Explanation 2— for the purposes of paragraph (b)-

- (a) there should be an intention to secure any programme or data held in any computer ;
- (b) the access intended to be secured, should be unauthorised;
- (c) it is not necessary to have access directed at any particular programme, data or computer.

5. Any person who, intentionally and without lawful authority causes a computer to perform any function knowing or having reason to believe that such function will result in unauthorised modification or damage or potential damage to any computer or computer system or computer programme shall be guilty of an offence and shall on conviction be liable to a fine not exceeding three hundred thousand rupees or to imprisonment of either description for as term which may extend to five years or to both such fine and imprisonment.

#### Illustrations

For any unauthorised modification or damage or potential damage to any computer or computer system or computer programme to take place, any one of the following may occur:—

- (a) impairing the operation of any computer, computer system or the reliability of any data or information held in any computer; or
- (b) destroying, deleting or corrupting, or adding, moving or altering any information held in any computer;
- (c) makes use of a computer service involving computer time and data processing for the storage or retrieval of data;
- (d) introduces a computer program which will have the effect of malfunctioning of a computer or falsifies the data or any information held in any computer or computer system.

Explanation- for the purposes of paragraphs (a) to (d) above, it is immaterial whether the consequences referred to therein were of a temporary or permanent nature.

6. (1) Any person who intentionally causes a computer to perform any function, knowing or having reason to believe that such function will result in danger or imminent danger to—
  - (a) national security ;
  - (b) the national economy ; or
  - (c) public order,
 shall be guilty of an offence and shall on conviction be punishable with imprisonment of either description for a term not exceeding five years.
- (2) In a prosecution for an offence under paragraphs (a) or (c) of subsection (1), a Certificate under the hand of the Secretary to the Ministry of the Minister in charge of the subject of Defence or, in a prosecution for an offence under paragraph (b) of subsection (1), a Certificate under the hand of the Secretary to the Ministry of the Minister in charge of the subject of Finance, stating respectively, that the situation envisaged in subsection (1) did in fact exist in relation to national security or public order, or the national economy, as the case may be, shall be admissible in evidence and shall be *prima facie* evidence of the facts stated therein.
7. Any person who, knowing or having reason to believe that any other person has without lawful authority obtained information from a computer or a storage medium of a computer,—
  - (a) buys, receives, retains, sells, or in any manner deals with ; or
  - (b) offers to buy or sell, or in any manner deals with ; or

(c) downloads, uploads, copies or acquires the substance or meaning of,

any such information shall be guilty of an offence and shall on conviction be liable to a fine not less than one hundred thousand rupees and not exceeding three hundred thousand rupees or to imprisonment of either description for a term not less than six months and not exceeding three years, or to both such fine and imprisonment.

*Explanation .—*For the purposes of sections 9 and 10—

- (a) It is immaterial that the offender had authority to access the computer or had authority to perform the function ;
- (b) The offender need not have intended to cause or have had the knowledge that he is likely to cause, loss or damage to any particular person or institution.

**8. Any person, who, knowingly or without lawful authority intercepts—**

- (a) any subscriber information or traffic data or any communication, to, from or within a computer ; or
  - (b) any electromagnetic emissions from a computer that carries any information,
- shall be guilty of an offence and shall on conviction be liable to a fine not less than one hundred thousand rupees and not exceeding three hundred thousand rupees or to imprisonment of either description for a term not less than six months and not exceeding three years, or to both such fine and imprisonment.

**9. Any person who, without lawful authority produces, sells, procures for use, imports, exports, distributes or otherwise makes available—**

- (a) any device, including a computer or computer program ;
- (b) a computer password, access code or similar information by which the whole or any part of a computer is capable of being accessed,

with the intent that it be used by any person for the purpose of committing an offence under this Act shall be guilty of an offence and shall on conviction be liable to a fine not less than one hundred thousand rupees and not exceeding three hundred thousand rupees or to imprisonment of either description for a term not less than six months and not exceeding three years, or to both such fine and imprisonment.

**10. Any person who, being entrusted with information which enables him to access any service provided by means of a computer, discloses such information without any express authority to do so or in breach of any contract expressed or implied, shall be guilty of an offence and shall on conviction be liable to a fine not less than one hundred thousand rupees and not exceeding three hundred thousand rupees or to imprisonment of either description for a term not less than six months and not exceeding three years or to both such fine and imprisonment.**

**11. Any person who attempts to commit an offence under sections 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 13 and 14 of this Act or to cause such an offence to be committed, shall be guilty of an offence and shall on conviction be liable to a fine not exceeding one half of the maximum fine provided for each of such offences, or to imprisonment of either description for a term not exceeding one half of the maximum term provided for each of such offences, or to both such fine and imprisonment.**

**12. (1) Any person who abets the commission of an offence under this Act shall be guilty of the offence of abetment and shall on conviction—**

- (a) if the offence abetted is committed in consequence of the abetment, be liable to the same punishment as is provided for the offence; and
- (b) if the offence is not committed in consequence of the abetment, be liable —
  - (i) where the maximum fine or term of imprisonment is provided for, to a fine not exceeding one fourth of the maximum fine provided for the offence or to imprisonment of either description for a term not exceeding one fourth of the maximum term provided for the offence, or to both such fine and imprisonment; and
  - (ii) where the maximum fine or imprisonment is not provided for or the maximum term of imprisonment is life, to a fine not exceeding two hundred and fifty thousand rupees or to imprisonment of either description for a term not exceeding five years, or to both such fine and imprisonment.

- (2) The term ‘abet’ shall have the same meaning as in sections 100 and 101 of the Penal Code (Chapter 19) and the provisions of sections 101A, 103, 104, 105, 106 and 107 of the Penal Code (Chapter 19) shall *mutatis mutandis* apply in relation to the abetment of any offence under this Act.
- 13.** (1) Any person who conspires to commit an offence under this Act shall be guilty of an offence and shall, on conviction be liable to be punished with the punishment prescribed for abetting the commission of that offence.
- (2) The term “conspire” shall have the same meaning as in subsection (2) of section 113A of the Penal Code (Chapter 19) and the provisions of that section shall *mutatis mutandis* apply in relation to conspiracy to commit any offence under this Act.
- 14** (1) Where a person is convicted of an offence under this Act, and where it is established that as a result of the commission of such offence—
- (a) loss or damage was caused to any person or institution; or
- (b) monetary gain accrued to the offender or any other person,
- the court shall, in addition to any other punishment that may be imposed on the offender, make order for the payment by the offender—
- (i) of compensation, to the person or institution that incurred loss or damage; or
- (ii) of a sum equivalent to the value of the monetary gain so accrued, to the State, as the case may be.
- (2) An order made under subsection (1) for payment, shall be enforced as if such order was a decree entered by the District Court in favour of the person or institution which suffered the loss or damage or the State, as the case may be.
- (3) A Certificate under the hand of an expert containing a record of the quantum of compensation as computed by the victim and a statement whether in the opinion of the expert, the quantum of compensation is proportionate to the loss or damage caused or the monetary value of the gain accrued shall be admissible in evidence and shall be *prime facie* proof of the facts stated therein.
- (4) An order under subsection (1) for the payment of compensation in favour of any person shall not debar or prejudice any right of that person to a civil remedy for the recovery of damages :

Provided however that the time limit specified in the Prescription Ordinance (Chapter 68) for the commencement of any action relating to a civil remedy, shall, for the purposes of this Act, be computed only from the date on which an order under subsection (1) is made.

## PART II

### INVESTIGATIONS

- 15.** Except as otherwise provided by this Act, all offences under this Act shall be investigated, tried or otherwise dealt with in accordance with the provisions of the Code of Criminal Procedure Act, No. 15 of 1979.
- 16.** Every offence under this Act shall be a cognizable offence within the meaning of, and for the purpose of, the Code of Criminal Procedure Act, No. 15 of 1979.
- 17.** (1) The Minister in charge of the subject of Science and Technology may, in consultation with the Minister in charge of the subject of Justice, appoint by Order published in the *Gazette* any public officer having the required qualification and experience in electronic engineering or software technology (hereinafter referred to as “an expert”) to assist any police officer in the investigation of an offence under this Act.
- (2) For the purposes of this section “expert” includes-
- (a) any member of the staff of any University who possesses the prescribed qualification and, who is nominated by the Vice-Chancellor of the relevant University ;
- (b) any public institution which in the opinion of the relevant University possesses the prescribed qualification and is nominated by the Vice-Chancellor of such University :



Provided that where an “expert” cannot be identified in terms of paragraph (a) or (b) above the Minister may, in consultation with the Vice-Chancellor of the relevant University appoint any other institution which satisfies the prescribed qualification ;

(c) University shall mean any University established under the Universities Act, No. 16 of 1978.

(3) The qualifications and experience (having regard to the specific areas of expertise in electronic engineering or software technology) required to be fulfilled by an officer appointed under subsection (1) and the manner and mode of appointment and the conditions of appointment of such officer shall be as prescribed by regulations.

(4) For the purpose of an investigation under this Act, an expert called upon to assist any police officer shall, have the power to—

(a) enter upon any premises along with a police officer not below the rank of a sub-inspector;

(b) access any information system, computer or computer system or any programme, data or information held in such computer to perform any function or to do any such other thing;

(c) require any person to disclose any traffic data;

(d) orally examine any person;

(e) do such other things as may be reasonably required, for the purposes of this Act.

(5) An expert shall be paid such remuneration as may be determined by the Minister in consultation with the Minister in charge of the subject of Finance.

(6) An expert may be called upon to assist any police officer in the investigation of an offence under this Act and it shall be duty of the officer to render all such assistance as may be required for the purposes of such investigation. Where any proceedings have been commenced consequent to the findings of an investigation, it shall be the duty of the officer to make available for the purposes of such proceedings, any information, data, material or other matter that may be obtained by him in the course of such investigation.

**18.** (1) An expert or a police officer may, for the purposes of an investigation under this Act under the authority of a warrant issued in that behalf by a Magistrate on application made for such purpose,—

(i) obtain any information including subscriber information and traffic data in the possession of any service provider;

(ii) intercept any wire or electronic communication including subscriber information and traffic data, at any stage of such communication.

(2) Notwithstanding the provisions of subsection (1), an expert or a police officer may without a warrant exercise all or any of the powers referred to in that subsection, if—

(a) the investigation needs to be conducted urgently; and

(b) there is a likelihood of the evidence being lost, destroyed, modified or rendered inaccessible; and

(c) there is a need to maintain confidentiality regarding the investigation.

(3) The provisions of sections 36, 37 and 38 of the Code of Criminal Procedure Act, No. 15 of 1979 shall not apply in relation to the arrest of a person for an offence under this Act.

(4) The Minister may by regulation prescribe the manner in which and the procedures required to be followed in respect of, the retention and interception of data and information including traffic data, for the purposes of any investigation under this Act.

**19.** (1) Where an expert or a police officer is satisfied that any information stored in a computer is reasonably required for the purposes of an investigation under this Act and that there is a risk that such information may be lost, destroyed, modified or rendered inaccessible, he may by written notice require the person in control of such computer or computer system to ensure that the information be preserved for such period not exceeding seven (07) days as may be specified in such notice.

(2) On an application made to a Magistrate having jurisdiction, the period for which the information is to be preserved may be extended for such further period, which in the aggregate shall not exceed upto ninety days.

- 20.** Every police officer and every expert who conducts any search, inspection or does any other thing in the course of an investigation, shall make every endeavour to ensure that the ordinary course of legitimate business for which any computer may be used is not hampered by such search, inspection or investigation and shall not seize any computer, computer system or part thereof, if such seizure will prejudice the conduct of the ordinary course of business for which the computer is used, unless—
- (a) it is not possible to conduct the inspection on the premises where such computer, computer system or part thereof is located; or
  - (b) seizure of such computer, computer system or part thereof is essential to prevent the commission of the offence or the continuance of the offence or to obtain custody of any information which would otherwise be lost, destroyed, modified or rendered inaccessible.
- 21.** (1) Any police officer may, in the course of an investigation under this Act, exercise powers of arrest, search, or seizure of any information accessible within any premises, in the manner provided for by law:
- Provided that a police officer making an arrest without a warrant of person suspected of committing an offence under this Act, shall without unnecessary delay and within twenty-four hours of such arrest, exclusive of the time taken for the journey from the place of arrest to the presence of the Magistrate, produce such person before the Magistrate of the Court nearest to the place that the suspect is arrested.
- (2) No police officer shall access any computer for the purpose of an investigation under this Act unless the Inspector General of Police has certified in writing that such police officer possesses adequate knowledge and skill in the field of information communication technology and is thereby possessed of the required expertise to perform such a function.
- 22.** (1) Where any item or data has been seized or rendered inaccessible in the course of an investigation, the police officer conducting the search shall issue a complete list of such items and data including the date and time of such seizure or of rendering it inaccessible to the owner or person in charge of the computer or computer system.
- (2) Subject to the provisions of subsection (3), a police officer may upon application made by the owner or person in control of the computer or computer system, permit a person nominated by such owner or person to issue such person a copy of such data.
- (3) A police officer shall not grant permission or give such copies under subsection (2) if it appears that such permission would be prejudicial to any criminal investigation or proceeding.
- 23.** (1) Any person who is required to make any disclosure or to assist in an investigation under this Act, shall comply with such requirement.
- (2) A person who obstructs the lawful exercise of the powers conferred on an expert or a police officer or fails to comply with such request made by such expert or police officer during an investigation shall be guilty of an offence and shall on conviction be liable to a fine not exceeding two hundred thousand rupees or to imprisonment of either description for a period not less than one year and not exceeding two years or to both such fine and imprisonment.
- 24.** (1) Every person engaged in an investigation under this Act shall maintain strict confidentiality with regard to all information as may come to his knowledge in the course of such investigations and he shall not disclose to any person or utilize for any purpose whatsoever any information so obtained other than in the discharge of his duties under this Act.
- (2) Every service provider from whom any information has been requested or obtained and any person to whom a written notice has been issued for the preservation of any information shall maintain strict confidentiality in relation to such information and the fact that such information has been requested, obtained or required to be preserved, and shall not make any disclosure in regard to such matters other than with lawful authority.
- (3) A service provider shall not be held liable under the civil or criminal law for the disclosure of any data or other information for the purposes of an investigation under this Act.
- (4) Any person who contravenes the provisions of subsections (1) and (2) shall commit an offence and shall on conviction be liable to a fine not exceeding three hundred thousand rupees or to imprisonment of either description for a term not exceeding two years or to both such fine and imprisonment.

## PART III

## MISCELLANEOUS

25. The jurisdiction to hear, try and determine all offences under this Act shall be vested with the High Court :
- Provided however that where the provisions of the Extradition Law, No. 8 of 1977 is applicable in relation to the commission of an offence under this Act, the High Court holden at Colombo shall have exclusive jurisdiction to hear, try and determine such offence.
26. (1) Every document duly signed and issued by an expert or a police officer, as the case may be, and duly authenticated by an expert in the prescribed manner, shall be admissible in evidence and shall be *prima facie* evidence of the facts stated therein.
- (2) for the purposes, of this section the expression “document” shall include a certificate, declaration, information, data, report or any other similar document.
27. The Schedule to the Extradition Law, No. 8 of 1977 is hereby amended by the insertion immediately before Part B thereof, of the following new item :—
- “(49) An offence committed in terms of the Computer Crimes Act, No. 24 of 2007.”.
28. No civil or criminal action shall be instituted against an expert or a police officer appointed for the purpose of this Act, for any lawful act which is done or purported to be done in good faith by such expert or police officer as the case may be, in pursuance of his duties under this Act.
29. Every expert shall, in the discharge of his duties under this Act, be deemed to be—
- (a) a “peace officer” within the meaning and for the purposes of the Code of Criminal Procedure Act, No. 15 of 1979; and
- (b) a “public officer” within the meaning and for the purposes of the Penal Code (Chapter 19).
30. Where an offence under this Act is committed by a body of persons, then if that body of person is—
- (a) a body corporate, every director and officer of that body corporate; or
- (b) a firm, every partner of that firm; or
- (c) a body unincorporated other than a firm, every officer of that body responsible for its management and control,
- shall be deemed to be guilty of such offence :
- Provided that no such person shall be deemed to be guilty of such offence if he proves that such offence was committed without his knowledge or that he exercised all due diligence to prevent the commission of such offence.
31. For the purposes of the application of the provisions of the Penal Code (Chapter 19) in relation to an offence committed under this Act—
- (a) an offence under this Act committed outside the territory of Sri Lanka shall be deemed to have been committed in Sri Lanka; and
- (b) any information referred to in this Act shall be deemed to be property.
32. (1) The Minister may make regulations under this Act for the any matter authorized or required to be made under this Act, or which in required to be prescribed under this Act, or for the purpose of carrying out or giving effect to the principles and provisions of this Act.
- (2) Every regulation made by the Minister shall be published in the *Gazette* and shall come into operation on the date of such publication or on such later date as may be specified in the regulation.
- (3) Every regulation made by the Minister shall as soon as convenient after its publication in the *Gazette* be brought before Parliament for its approval. Any regulation which is not so approved shall be deemed to be rescinded as from the date of disapproval but without prejudice to anything previously done thereunder.
- (4) Notification of the date on which a regulation is deemed to be rescinded shall be published in the *Gazette*.

33. Where a request is made to the Government of Sri Lanka, by or on behalf of another Government for the extradition of any person accused or convicted of an offence under this Act, the Minister shall on behalf of the Government of Sri Lanka, forthwith notify the Government of the requesting State of the measures which the Government of Sri Lanka has taken, or proposes to take, for the prosecution or extradition of that person for that offence.
34. Where a person who is not a citizen of Sri Lanka is arrested for an offence under this Act, such person shall be entitled—
- (a) to communicate without delay, with the nearest appropriate representative of the State of which he is a national or which is otherwise entitled to protect his rights or if he is a stateless person, with the nearest appropriate representative of the State in the territory of which he was habitually resident ; and
  - (b) to be visited by a representative of that State ; and
  - (c) be informed of his rights under paragraphs (a) and (b).
35. (1) The provisions of the Mutual Assistance in Criminal Matters Act, No. 25 of 2002 shall, wherever it is necessary for the investigation and prosecution of an offence under this Act, be applicable in respect of the providing of assistance as between the Government of Sri Lanka and other States who are either Commonwealth countries specified by the Minister by Order under section 2 of the aforesaid Act or Non-Commonwealth countries with which the Government of Sri Lanka entered into an agreement in terms of the aforesaid Act.
- (2) In the case of a country which is neither a Commonwealth country specified by the Minister by Order under section 2 of the aforesaid Act nor a Non-Commonwealth country with which the Government of Sri Lanka entered into an agreement in terms of the aforesaid Act, then it shall be the duty of the Government to afford all such assistance to, and may through the Minister request all such assistance from, a convention country, as may be necessary for the investigation and prosecution of an offence under this Act (including assistance relating to the taking of evidence and statements, the serving of process and the conduct of searches).
- (3) The grant of assistance in terms of this section may be made subject to such terms and conditions as the Minister thinks fit.
36. Notwithstanding anything in the Extradition Law, No. 8 of 1977, an offence specified in the Schedule to that Law and in this Act, shall for the purposes of that law be deemed not to be an offence of a political character or an offence connected with a political offence or an offence inspired by political motives, for the purposes only of the extradition of any person accused or convicted of any such offence, as between the Government of Sri Lanka and any requesting State, or of affording assistance to a requesting State under section 35.
37. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.
38. In this Act, unless the context otherwise requires,—
- “computer” means an electronic or similar device having information processing capabilities;
- “storage medium” means any [electronic or similar device] from which information is capable of being reproduced, with or without the aid of any other article or device;
- “computer programme” means a set of instructions expressed in words, codes, schemes or any other form, which is capable when incorporated in a medium that the computer can read, of causing a computer to perform or achieve a particular task ;
- “computer system” means a computer or group of inter- connected computers, including the internet;
- “document” includes an electronic record;
- “electronic record” means, information, record or data generated, stored, received or sent in an electronic form or microfilm, or by any other similar means;
- “function” in relation to a computer, includes logic, control or carrying out of an arithmetical process, deletion, storage and retrieval and communication to or within a computer;
- “information” includes data, text, images, sound, codes, computer programmes, databases or microfilm;

“service provider” means—

- (a) a public or private entity which provides the ability for its customers to communicate by means of a computer system; and
- (b) any other entity that processes or stores computer data or information on behalf of that entity or its customers;

“subscriber information” means any information, contained in the form of computer data or any other form that is held by a service provider, relating to subscribers of its services;

“traffic data” means data—

- (a) that relates to the attributes of a communication by means of a computer system;
- (b) data generated by a computer system that is part of a service provider; and
- (c) which shows communications origin, destination, route, time, data, size, duration or details of subscriber information.

## **REGULATION OF INSURANCE INDUSTRY (AMENDMENT) ACT, NO. 27 OF 2007**

[Certified on 18th July, 2007]

AN ACT TO AMEND THE REGULATION OF INSURANCE INDUSTRY ACT, NO. 43 OF 2000

1. This Act may be cited as the Regulation of Insurance Industry (Amendment) Act, No. 27 of 2007.
2. Section 12 of the Regulation of Insurance Industry Act, No. 43 of 2000 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (3) of that section, by the substitution for the words “and the Social Security Board established by the Social Security Board Act, No. 17 of 1996.”, of the words “the Social Security Board established by the Social Security Board Act, No. 17 of 1996 and the National Insurance Trust Fund Board established by the National Insurance Trust Fund Act, No. 28 of 2006.”.
3. Section 31 of the principal enactment is hereby amended by the insertion immediately after subsection (1) of that section, of the following new subsection :—
 

“(1A) Every insurer who reinsures shall be required to reinsure with the National Insurance Trust Fund Board established by the National Insurance Trust Fund Act, No. 28 of 2006, a percentage not exceeding fifty *per-centum* as shall be determined by the Minister by Order published in the *Gazette*, of the liability sought to be reinsured.”.
4. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

## **NATIONAL INSURANCE TRUST FUND (AMENDMENT) ACT, NO. 28 OF 2007**

[Certified on 18th July, 2007]

AN ACT TO AMEND THE NATIONAL INSURANCE TRUST FUND ACT, NO. 28 OF 2006.

1. This Act may be cited as the National Insurance Trust Fund (Amendment) Act, No. 28 of 2007.
2. Section 6 of the National Insurance Trust Fund Act, No. 28 of 2006 (hereinafter referred to as the “principal enactment”) is hereby amended in subsection (1) of that section, by the insertion immediately after paragraph (d) of that subsection, of the following new paragraph :—
 

“(dd) the Director-General of the Insurance Board of Sri Lanka, established by the Regulation of Insurance Industry Act, No. 43 of 2000;”.

3. Section 11 of the principal enactment is hereby amended in subsection (2) of that section, by the substitution for the words “three members”, of the words “five members.”.
4. Section 13 of the principal enactment is hereby amended by the insertion immediately after paragraph (d) of that section, of the following new paragraphs :—
  - “(dd) shall accept reinsurance of any liability arising out of any contract or policy of insurance effected or issued by any person carrying on insurance business ;
  - (ddd) may reinsure with any insurer in or outside Sri Lanka any liability arising out of any contract or policy of insurance effected or issued by the Board ;”.
5. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.

### **FINANCE LEASING (AMENDMENT) ACT, NO. 33 OF 2007**

[Certified on 21st August, 2007]

AN ACT TO AMEND THE FINANCE LEASING ACT, NO. 56 OF 2000

1. This Act may be cited as the Finance Leasing (Amendment) Act, No. 33 of 2007.
2. The following new section is hereby inserted immediately after section 34 of the Finance Leasing Act, No. 56 of 2000 and shall have effect as section 34A of that Act :—

“Certain registered finance leasing establishments to borrow money by the issue of debt instruments.

34A. (1) Notwithstanding anything in any other law to the contrary, a registered finance leasing establishment which is a public company referred to in paragraph (c) of section 3 of this Act, and which maintains an unimpaired issued and paid up capital of —

- (a) not less than such amount as specified from time to time by the Director by notice issued in that behalf, shall be entitled, by the issue of any debt instrument; or
- (b) less than the amount specified in the notice issued under paragraph (a), shall be entitled by the issue of any debt instrument through private placements,

to borrow money, with the approval of the Director.

(2) The approval of the Director for the purpose of subsection (1), shall be obtained by such registered finance leasing establishment on application made to the Director for the purpose and any approval granted may be subject to such terms and conditions as the Director may deem necessary.

(3) For the purposes of this section —

“debt instrument” means, a debenture, bond, promissory note or any other debt instrument as may be determined by the Director; and

“private placement” means, the issue of any debt instrument, without the issue of a prospectus or advertising through the mass media, including the internet, post, facimile, electronic mail, leaflets, banners, posters or booklets or through any kind of propaganda carried out by any means whatsoever.”.

3. In the event of any inconsistency between the Sinhala and Tamil texts of this Act, the Sinhala text shall prevail.