IN THE COURT OF APPEAL, FIJI
[On Appeal from the High Court]

Criminal Appeal No. AAU 169 of 2016
(High Court Criminal Case No. HAC 088 of 2010)

BETWEEN : **JOHNNY ALBERT STEPHEN**

Appellant

AND : **THE STATE**

Respondent

Coram : **Prematilaka, JA**
Fernando, JA
Nawana, JA

Counsel : **Appellant in Person**
Ms. Jayneeta Prasad for the State

Date of Hearing : **14 February 2019**

Date of Judgment : **7 March 2019**

JUDGMENT

Prematilaka, JA

[1] I have read the draft judgment of Nawana, JA and I agree with the reasons and conclusion therein.

Fernando, JA

[2] I agree with the reasoning and conclusion of Nawana, JA.

Nawana, JA

[3] This is an appeal by appellant, Johnny Albert Stephens (appellant) against his conviction by the High Court in Suva, Fiji, dated 08 December 2016.

[4] The conviction was entered after trial upon charges of *Money Laundering* contrary to Section 69 (3) (b) of the Proceeds of Crime Act in two separate counts on the basis of the information presented by the Director of Public Prosecutions.

[5] Particulars of the offences, as contained in the information, were as follows:

(i) That the appellant had received money in an amount of $ 17, 420.90 between 06 August 2009 and 24 September 2009 in Suva and disposed of the same, that is the proceeds of crime, knowingly it to be proceeds of crime; or, he ought to have reasonably known that such money was derived directly or indirectly from some form of unlawful activity; and,

(ii) That the appellant had received money in an amount of $ 21, 440.56 on 25 September 2009 in Suva knowingly it to be proceeds of crime; or, he ought to have reasonably known that such money was derived directly or indirectly from some form of unlawful activity.
(Underlined for emphasis)

[6] After trial, the assessors returned unanimous opinions of guilt in respect of each count. The learned trial judge, having concurred with the two separate opinions on the two counts, convicted the appellant on 08 December 2016.

[7] The learned trial judge, in his sentencing ruling dated 08 December 2016, imposed a term of three-year imprisonment in respect of each count; and, the sentences were ordered to run concurrently.

[8] The appellant has appealed against the conviction by his notice of appeal dated 08 December 2016 on the following grounds stating that the learned trial judge erred in law and in fact as the learned judge:

(1) (i) Failed to define the element of 'ought to reasonably know';

(ii) Unfairly drew the minds of the assessors to Question and Answer 72 only in the process prejudicing his defence;

(iii) Unfairly stated in sentence (2) of paragraph 37 of the summing-up that his answers to several questions in the caution interview had stated that he was part of fraudulent activity when no such were present in the cautioned-interview;

(iv) Incorrectly stated and misled the assessors that his defence counsel had conceded to the fact that the complainant's monies were those found in his account.

[9] The appellant further urged in his notice of appeal stating that the learned trial judge had erred in fact:

(2) (i) In considering only Epeli Racule's evidence without confirmation from the complainant-Bruce Moonie or Coconut Rentals Limited;

(ii) When in-house report was not tendered to confirm the paper trail of money from the complainant's account to his account; and,

(iii) In not inviting the assessors to consider the inconsistency in the evidence of Epeli Racule and Tomasi Tukana in terms of the in-house report.

(Pages 84-85 of the copy of the brief)

[10] A single Justice of Appeal granted leave to appeal on consideration of the above grounds of appeal listed under (1) and (2), as noted above, by ruling dated 26 January 2018.

[11] At the hearing before the Full Court on 14 February 2019, the appellant relied on the written-submissions dated 02 January 2019 filed in support of his grounds of appeal against the conviction, which included additional grounds in paragraphs (3)-(8) of the notice of appeal dated 08 December 2016.

(Pages 86-87 of the copy of the brief)

[12] Ms Jayneeta Prasad, learned counsel for the state, submitted that the conviction was correctly entered by the learned trial judge upon consideration of the evidence; documentary material; and, unchallenged cautioned-interview presented at the trial. Ms Prasad specifically referred to the evidence as well as to the relevant paragraphs of the summing-up of the learned trial judge in reply to the grounds of appeal urged by the appellant to support her position.

[13] An examination of the copy of the record of the High Court shows that the prosecution had led the evidence of five witnesses and relied on nineteen items of documentary evidence marked Prosecution Exhibits (PE) 1-19.

[14] This court considered the evidence of each witness and the prosecution exhibits in order to satisfy itself whether the two charges had been proved beyond reasonable doubt in light of the submissions advanced by the appellant and the learned counsel for the state.

[15] The case for the prosecution, in summary, was that customers of the Westpac Bank had been tricked by way of fraudulent email to access a bogus website resembling the genuine bank website and made them (customers) to disclose confidential information such as the customer identification and password of the account holders. This trickery had resulted in access to the accounts of three customers on the bank's online banking

platform. The monies were later found to have been transferred into the Account No 9802117029 of the appellant at Westpac Bank.

[16] The money that got credited to the account of the appellant within a period of seven weeks between 06 August 2009 and 25 September 2009 had the following particulars. They were as follows:

(i) An amount of $ 12, 420.90 from the account belonging to Sun Vacations (Fiji) Limited in two instances at $ 6210.45 each on 06 August 2009; and,

(ii) An amount of $ 5000.00 from the account of Mr. Bruce Moonie in five instances at $ 1000.00 each on 18, 21, 22 and 23 September 2009.

The receipt of the amounts in the account of the appellant, as set-out above, formed the basis of the particulars in Count No (1).

(iii) An amount of $ 21, 440.56 from the account of Coconut Rentals, a Company registered in Cook Islands, on 25 September 2009.

The receipt of the above amount in the account of the appellant formed the basis of the particulars in Count No (2).

[17] (i) Mr. Epeli Racule, Chief Investigating Officer at Westpac Bank, in his testimony before the High Court, referred to an email on the basis that it had prompted customers to disclose the Customer Identity and the Password. The email dated 18 September 2009 was produced in evidence marked as PE-1. Mr Racule produced a printed version of the interface of the bogus website marked PE-2 and the interface of the genuine website of Westpac Bank marked PE-3 stating that they had looked identical.

(ii) Mr. Racule, in his evidence, said that the appellant had opened the Westpac account in February 2009 on the basis of his application marked PE-6, for which Account No. 9802117029 had been assigned. The appellant's account had been credited with the money debited from the account of Sun Vacations (Fiji) Limited in a total amount or $ 12, 420.90 in two instances on 06 August 2009; and, that of Mr. Bruce Moonie in a total amount of $ 5000.00 in five instances from 18-23 September 2009, as borne-out by the bank statement marked PE-7 of the appellant.

(iii) Mr. Racule, in his further testimony, said that an amount of $ 21, 440.56 had been received in the account of the appellant from the Coconut Rentals of Cook Islands. The account of the appellant, by then, was, however, frozen after receipt of complaints on unlawful transactions on the accounts of Westpac customers. The amount of $ 21,440.56, in the circumstances, had been returned to the Coconut Rentals.

[18] Neither the evidence of Mr. Racule nor the documents produced by him in court was sought to be contradicted or disputed so as to displace their evidentiary effect. Instead, learned counsel for the appellant pursued the line of cross-examination in order to establish only the fact that the appellant did not know that the money was tainted with an unlawful activity.

[19] Ms Lynne Carlos, the Managing Directress of Sun Vacations (Fiji) Limited, testified and said that the account of her company had been debited on two occasions in $ 6210.45 each without any authorization from the company. Ms Carlos said that the debits in issue had happened after she updated the account on receipt of an email asking her to do so on a website marked PE-2, which resembled the website of Westpac Bank. Ms Carlos further said that she had later complained to police after she realized the unauthorized debits in her bank statements on 06 August 2009. Corporal Tomasi Tukana of the Anti-Money Laundering Division of Fiji Police had received her complaint.

[20] This court observed that Ms Carlos could not have been tricked by the email marked PE-1, as that email had been generated on 18 September 2009 much later after the amount of $ 12, 420.90 had been debited from her account on 06 August 2009; but, by another, which had not been produced at the trial.

[21] Mr. Tomasi Tukana, Detective Sergeant of Anti-Money Laundering Unit of the Fiji Police had given evidence on the course of investigation and the arrest of the appellant on suspicion of the commission of offences pursuant to the unauthorized receipts of money in the appellant's account. Mr. Tukana referred to the interviewing of the appellant under caution. He produced in his evidence the notes of the cautioned-interview and a copy of the cautioned-interview marked as PE-12A and PE-12B respectively.

[22] At the close of the prosecution case, both counsel submitted that there was a case for the appellant to answer. Learned trial judge, having considered the evidence and the documents produced at the trial, called for the defence from the appellant and explained the options available in making his defence. The appellant chose to remain silent and offered no other evidence.

[23] The cautioned-interview statement marked PE-12B, which was in the agreed bundle of documents, was admitted in evidence without a challenge. It revealed that:

(i) The appellant, a Vanuatu national, arrived in Fiji in 2008 and had been unemployed since then. He had opened the Westpac Bank Account No 9802117029 at the beginning of 2009 with an initial deposit of about $10.00 only;

(ii) The appellant had been in contact with one David Turner, whom he had not met before but through only emails. The appellant had entered into an agreement with Turner where the appellant was required to have sent 80% of the money received in his account after retaining the remaining 20%;

(iii) The appellant admitted the receipt of $ 17, 420.90 in his bank account on seven different occasions and admitted the disposal of the monies received through remittances to David Turner and one Ms Sherill Strampher in the USA; and, by withdrawals for his own use;

(iv) The appellant admitted the receipt of $ 21, 446.56 in his account on 25 September 2009 and said that that money was still in the bank;

(v) The appellant's answer to overall allegations against him had been to the following effect:

(vi) '*Q72: What can you say in regard to the allegation levelled against you?*

A72: Yes, it is true

Q73: How was your account involved in this fraudulent activity?

A73: Someone sent money into my account'.

[24] The foregoing is a summary in the form of direct, documentary, circumstantial and confessional evidence had before the assessors and the learned trial judge. The sustainability or otherwise of the charges in the two counts would, indeed, depend on the directions given on the law and the summing-up of the evidence in relation to each count by the learned trial judge to the assessors after an accurate analysis of evidence.

[25] I now turn to the grounds of appeal. There were seven principal grounds of appeal under numbers (1) and (2) (Pages 84-87 of the copy of the brief). I would be dealing with each one of them as follows:

(1) (i) Learned judge failed to define the element of 'ought' reasonably to know

[26] Section 69 (3) of the Proceeds of the Crime Act, under which the appellant stood charged, was to the following effect:

A person shall be taken to engage in money laundering if, and only if:

1. *the person engages, directly or indirectly in a transaction that involves money, or other property, that is proceeds of crime, or,*

2. *the person receives, possesses, conceals, disposes of or brings into Fiji any money, or other property, that is proceeds of crime, and the person knows, or ought reasonably to know, that the money or other property is derived or realized, directly or indirectly, from some form of unlawful activity.*

   (Underlined for emphasis)

[27] The Section itself is in plain and simple language. The learned trial judge in his directions to the assessors from paragraphs 9-13 in Part E of the summing-up had dealt with the physical and mental elements of the offence analyzing Section 69 (3) (b) of the Proceeds of Crime Act. The learned judge, insofar as the element of '*ought reasonably to know*' is concerned, which is the cause of the complaint of the appellant, had directed the assessors as follows:

> *'In addition to the above physical acts, the prosecution must make you sure that the accused, at the time he was performing the above physical acts, knew or ought to reasonably know that the money was derived or realized directly from some form of unlawful activity. So, in the context of this case, if the accused knew or ought to reasonably know that the money coming into his Westpac Account were derived or realized directly or indirectly from some form of unlawful activity (for example for theft or fraud) then he is liable for money laundering. This is the mental element or fault element of the offence'.*

[28] Learned counsel for the state submitted that the learned trial judge had directed himself in accordance with Section 69 (3) (b) of the Proceeds of Crime Act and had adequately dealt with the element of '*ought reasonably to know*', which required no further 'break-down of the element as it was quite clear without any technical connotations'.

[29] It is appropriate to consider the learned trial judge's direction on the issue on the basis of his summing-up of the evidence. Learned trial judge had summed-up relevant evidence as follows:

i. ... [T]he accused met a David Turner from Nigeria through email. They had been communicating with each other by email for approximately one year. They started a scheme. According to the prosecution, the so-called David Turner was going to send Fiji $ 15 million to the accused's Westpac Account from a bank in America in future...

ii. ... [O]n 6 August 2009, the so-called Turner sent a total of $ 12, 490.90 into the accused's Westpac Bank Account. On 18, 21, 22 and 23 of September 2009, a total of $ 5000.00 was transferred to the accused's Westpac Account. On 25 September 2009, $ 21, 440.56 was transferred from Coconut Rental Ltd in the Cook Islands to the accused Westpac Bank Account. The Westpac Bank conducted an internal investigation on the above transactions as some customers had complained of unauthorized withdrawals from their accounts. They found that some customers had been tricked into releasing their confidential customer number and password to fraudulent Westpac Bank Websites.

[30] The learned trial judge's above summing-up on the material evidence is focally in point in relation to the evidence presented at the trial.

[31] As evidence revealed, the appellant had arrived in Fiji in 2008 and opened an account with a meager amount of about Fiji $10.00 at Westpac Bank. The appellant, who had been communicating only via emails with David Turner who was in Nigeria, received money in large amounts into his account for their outward remittances in favour of another unknown lady by the name of Ms Sherill Strampher, as admitted in the cautioned-interview statement. There was no explanation whatsoever as to why the appellant had to be positioned in Fiji merely to transmit the money, had the money been lawfully drawn in Nigeria or elsewhere.

[32] Moreover, this is not a case where the money had been credited to the account of the appellant without his prior knowledge. Instead, uncontradicted evidence is that the appellant knew that the money was going to come into his account by virtue of a contractual arrangement in order to have them transferred to another person in another country and the remainder to be used by the appellant.

[33] The phrase '*ought reasonably to know*', as encapsulated in Section 69 (3) (b) of the Proceeds of Crime Act, envisages the test of a reasonable and prudent man. The directions by the learned trial judge and the summing up of the evidence on the point, in my view, is sufficient for the assessors to consider whether a reasonable and prudent man in the position of the appellant ought to have reasonably known that the money was derived or realized, directly or indirectly, from *some form of unlawful activity* in light of the overall evidence presented at the trial.

[34] In the circumstances, I am inclined to agree with the submission of the learned counsel for the state that the learned trial judge had directed himself and summed-up the case to the assessors in accordance with Section 69 (3) (b) of the Proceeds of Crime Act, 2007. In the result, I see no merit in this ground of appeal: and, it is, accordingly, rejected.

(1) (ii) Unfairly drew the minds of the assessors to Question and answer 72 only in the process prejudicing my defence

[35] Question No 72 and the Answer 72, which are now alleged to have caused prejudice in the defence of the appellant, have already been referred to in my judgment at paragraph 21 (vi). Question 72 and Answer 72, were referred to *verbatim* in paragraph 31 of the summing-up. The learned trial judge immediately, thereafter, directed the assessors in following terms for them to understand as to how a confession must be considered in law:

> *"The above question and the answer, when taken in its totality and within the context in which it was taken, amount to a confession by the accused to the crimes alleged against him. When approaching the above alleged confessions, I must direct you as follows, as a matter of law. A confession, if accepted by the trier of fact-in this case, you as assessors and judges of fact- is strong evidence against its maker. However, in deciding whether or not you can rely on a confession, you will have to decide two questions. First, whether or not the accused did in fact make statements contained in his police caution interview statements? If your answer is 'no', then you have to disregard the statements. If your answer is 'yes', then you have to answer the second question. Are the confessions true? In answering the above questions, the prosecution must make you sure that the confessions were made and they were true. You will have to examine the circumstances surrounding the taking of the statements from the time of his arrest to when he was first produced in court..."*

[36] The above directions, in my view, were wide enough to conclude that the learned trial judge had adequately dealt with the law for the assessors to assess the confession on application of the law as directed. In view of the cautioned-interview statement marked PE-12B being admitted without challenge on the basis of its voluntariness, there were, in

my view, sufficient facts for the assessors to answer the first question on the making of the confession.

[37] As regards the second question on truthfulness, I am of the view that there was oral, documentary and circumstantial evidence, independent of the confessions, for the assessors to consider and conclude on whether the confession was, in fact, truthful in light of the evidence on the receipt of an unexplained money into his account.

[38] In the circumstances, I find no basis, either factual or legal, in this ground of appeal resulting in the rejection of this ground of appeal.

(1) (iii) Unfairly stated at paragraph 37 sentence 2 of the summing up that my answers to several questions in the caution had stated that I was part of fraudulent activity when no such words present in the caution interview

[39] I have examined paragraph 37 of the summing-up in order to consider the complaint of the appellant. However, I did not find that the learned trial judge had stated that the appellant was part of fraudulent activity, as such. To that extent, the appellant was not correct in relying on such a non-existing statement to found a ground of appeal as formulated above. However, I find that the learned trial judge had stated that the *'[appellant had] used his account for fraudulent activities'* on the basis of Q 73 as reproduced above in paragraph 23 (vi) of this judgment.

[40] In my view, it was desirable for the learned trial judge to have avoided that kind of adjectival phraseology and left it open for the assessors to consider whether the activities concerned were, in fact, fraudulent or not. However, I am unable to find any element of prejudice being caused to the appellant especially in view of the record of the cautioned-interview (PE-12B) containing voluntary confessional statements being admitted as voluntary at the trial, which referred to the appellant's account being involved in fraudulent activities.

[41] I do not, in the circumstances, find this ground of appeal to have had merit and reject the same.

(1) (iv) Incorrectly stated and misled the assessors that my defence counsel had conceded to the fact that the complainants' monies were those found in my account

[42] The appellant's complaint in this ground of appeal needs to be considered in light of the learned trial judge's summing-up as at paragraph 38. Learned judge had only stated that the funds belonging to Sun Vacation (Fiji) Limited, Mr Bruce Moonie and Coconut Rental Limited had gone into the account of the appellant at the Westpac Bank. It was not disputed that the appellant had received the monies particularized in the two counts in his account. Learned counsel for the appellant, in his closing submissions at the trial, had, accordingly, conceded that the monies had been received in the appellant's account as transpired at the trial. Learned counsel, however, had strenuously contended that the appellant did not have knowledge on what were received by him were, in fact, proceeds of a crime or crimes.

[43] Learned trial judge, when he was analyzing the evidence of the defence case, specifically adverted to the denials of the appellant during his cautioned-interview on the basis that he was not aware that the monies received in his account were those unlawfully gained or they were proceeds of crime.

[44] Learned trial judge's reference in question had, therefore, been based on an admitted fact in PE-12B. That could not, in my view, have had the effect of misleading the assessors as what the appellant had received in his account were what were lost by the complainant(s) in exacts amount on or about the same dates of debits of the complainant(s)' accounts.

[45] An analysis of evidence at the trial does not permit me to conclude that the assessors could have been misled by a fact, which was evidentially presented for their consideration. I am, therefore, of the view that this ground of appeal is without merit. I, accordingly, reject it.

[46] The appellant's next ground of appeal under number (2) are based on the issues of insufficiency and lack of corroboration of evidence of witness-Racule in the absence of Mr Bruce Moonie; Coconut Rentals Limited; and, the 'In-House Report' before court to give evidence at the trial.

[47] I propose to deal with them as follows starting from the issue of 'In-House Report':

(i) The 'In-House Report' had not come to be before court although it appeared that there was one before the matter was brought before court. An in-house report, in my view, is only a compilation of evidence and the documents gathered in the course of an investigation. When the officer who conducted the investigation himself had testified before court together with the documents gathered in the course of such investigation, I am unable to see the legal need to produce the report itself because the primary evidence had already been made available as the best evidence before court. I am unable, in the circumstances, to consider this ground as meritorious to hold in appellant's favour.

(ii) The issue concerning Mr. Bruce Moonie is quite different. Mr Moonie had passed away sometime prior to the trial. The only nexus that the prosecution built-up between the appellant and Mr Moonie was through their two bank statements. The bank statements, which were marked as PE-7 and PE-8, showed credit and debit entries in their respective accounts for Fiji $1000.00 each on five different instances from 18-23 September 2009 totaling a sum of Fiji $5000.00. Mr Moonie was not present at the trial to say that he, too, had been tricked in the way Ms Carlos had been. Nevertheless, the evidence is such that $ 5000.00 had been received by the appellant after the email marked PE-1; and, that money, too, had been disposed of by the appellant as shown by the appellant's bank statement marked PE-7 and as admitted in the cautioned-interview.

(iii) (a) The issue concerning Coconut Rentals Limited is totally different from the cases of Ms Carlos and Mr. Moonie. Nobody had known about an unauthorized

fund transfer from its account into the appellant's account. No evidence was presented at the trial to show as to how an amount equivalent to Fiji $ 21, 440.56 had been diverted to the appellant's account. More importantly, by the time money reached, the appellant's account had already been frozen. It was the evidence of Mr Racule that the appellant could not, therefore, *access* the money (Evidence at pages 441-444 of the copy record).

(b) In my view, the appellant had, however, received the money in his account in a manner that the money could be *accessed* by him without any hindrance if it was not frozen at the instance of the bank. In commercial banking, a bank has substantial command and control over the accounts maintained by customers. It was in the exercise of that command and control that Westpac Bank had frozen the account of the appellant leaving no room for him to access the money. In view of these circumstances, I am of the view that the offence of attempt to commit *Money Laundering* had been constituted as the element of receipt of money under Section 69 (3) (b) of the Proceeds of Crime Act had been completed even though the access or disposal was not possible due to the bank's intervention.

[48] Law relating to an 'attempt' to commit an offence is clear under the Crimes Act. Section 44 of the Act states that:

> *44. — (1) A person who attempts to commit an offence is guilty of the offence of attempting to commit that offence and is punishable as if the offence attempted had been committed.*
>
> *(2) for the person to be guilty, the person's conduct must be more than merely preparatory to the commission of the offence, and the question whether conduct is more than merely preparatory to the commission of the offence is one of fact.*

(3) Subject to sub-section (7), for the offence of attempting to commit an offence, intention and knowledge are fault elements in relation to each physical element of the offence attempted

(4) A person may be found guilty even if —

(a) committing the offence attempted is impossible; or

(b) the person who actually committed the offence attempted is found not guilty.

[49] My conclusions in paragraphs 47 (iii) (b) concerning the instance of Coconut Rentals Limited in regard to the constitution of the offence of attempted *Money Laundering* in light of Section 44 of the Crimes Act have been premised on the submissions of the learned state counsel, with which I am inclined to agree. Learned counsel submitted that the unlawful activity that tainted the money received by the appellant in this case was the trickery that was practised on Westpac customers to constitute the offence of *Money Laundering*; or, the unexplained receipt.

[50] In this regard, the exhaustive definition assigned to the term 'proceeds of crime' is pertinently important. Section 4 (1A) of the Proceeds of Crime Act states:

(1A) *In this Act, in relation to a serious offence or a foreign offence, 'proceeds of crime' means property or benefit that is-*

(a) wholly or partly derived or realized directly or indirectly by any person from the commission of a serious offence or a foreign serious offence;

(b) wholly or partly derived or realized from a disposal or other dealing with proceeds of a serious offence or a foreign serious offence; or

(c) wholly or partly acquired proceeds of a serious offence or a foreign serious offence; and includes, on a proportions basis, property into which any property derived or realized directly from the serious offence or foreign serious offence is later converted, transformed or intermingled, and any income, capital or other economic gains derived or realized from the property at any time after the offence.

[51] I did not find an evaluation of evidence on this point or any direction on the law by the learned trial judge for the assessors to assess the matter in accordance with the law in the context of the applicable statutory provisions of the Act and the law on attempt. The finding by the assessors that the appellant was guilty of Count No (2) and the consequent conviction by the learned trial judge cannot, therefore, be held to be valid in law.

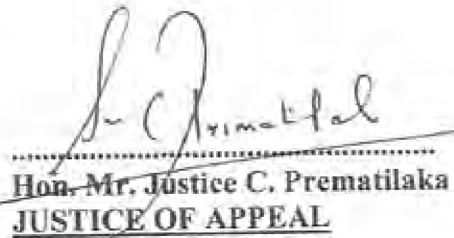
[52] I, accordingly, uphold the submissions of the appellant in Ground 2(i) in relation to the debit involving the amount of $ 21, 440.56 from the account of Coconut Rentals Ltd and its contemporaneous receipt in the appellant's bank account relating to Count No (2) in the absence of appropriate direction by the trial judge. I accept this ground of appeal as legally sustainable even though it was not correctly couched in the context of facts of this case.

[53] The appellant had relied on other grounds in terms of paragraphs 3, 4, 5, 6, 7 (i) and (ii) and 8 in addition to the grounds urged in paragraphs (1) and (2) of his notice of appeal dated 08 December 2016. The appellant had also filed extensive written-submissions, too, in support, which was considered. I find that those grounds, some of which are repetitive, do not have sufficient basis-either factual or legal-so as to displace the finding of guilt of the appellant in respect of Count (1), which was based both on the receipt and the disposal of money without any lawful entitlement to do so. Such acts by the appellant are contrary to Section 69 (3) (b) of the Proceeds of Crime Act and had constituted the offence of *Money Laundering*.

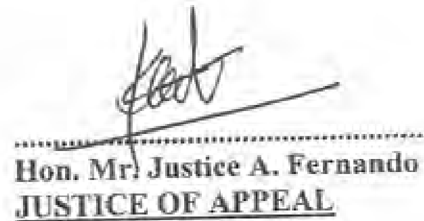
The Orders of the Court are:

1. (i) Conviction on Count (1) is affirmed.
   (ii) Appeal against the conviction on Count (1) is dismissed.

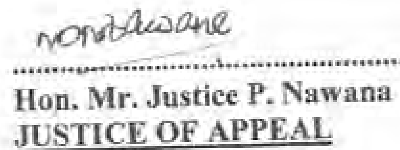
2. (i) Conviction on Count (2) is quashed.
   (ii) Appeal against the conviction in Count No. (2) is allowed.



Hon. Mr. Justice C. Prematilaka
JUSTICE OF APPEAL



Hon. Mr. Justice A. Fernando
JUSTICE OF APPEAL



Hon. Mr. Justice P. Nawana
JUSTICE OF APPEAL