Country/entity	Sri Lanka
Region	Asia and Pacific
Agreement name	The LTTE's Proposal for an Agreement to Establish an Interim Self-Governing Authority for the Northeast
Date	31 Oct 2003
Agreement status	Unilateral document
Interim arrangement	Yes
Agreement/conflict level	Intrastate/intrastate conflict

Sri Lankan Civil War (1983 - 2009)

The roots of the Sri Lanka conflict lay in British colonial policy which controlled the island from 1802 until 1948. During the early 1800s, the British brought Tamils from mainland India to work on the various plantations for tea, coffee and rubber, changing Sri Lanka's the demographic make-up. Upon independence, Sinhalese nationalism dominated the political sphere and introduced discriminatory policies against the Tamil minority straining relations and sparking protests. Armed Tamil resistance first came in the form of assassinations of moderate Tamils and opposition politicians in the mid-1970s. However, it was the Liberation Tigers of Tamil Eelam's (LTTE) attack on checkpoint Four Four Bravo, which marked the turning point, sparking pogroms against Tamils in Sinhalese majority areas. This incident, known as Black July, is widely considered to the beginning of the civil war.

The first round of peace talks were backed by India, which had deployed the Indian Peace Keeping Force (IPKF) in 1987, and led to the 1987 Indo-Sri Lanka Accord. The Accord was successful in persuading the majority of insurgency groups to lay down arms. However, the strongest Tamil insurgency group, the LTTE, was not party to the talks and refused to disarm, sparking direct conflict between the IPKF and the LTTE until IPKF withdrawal 1990. Following the withdrawal, the LTTE consolidated their power in the North and East sparking another intense and bloody war with the central government that lasted until 2002 when another peace process was launched under the auspices of Norwegian negotiators. The second round of peace talks, however, only continued until April 2003 and in March 2004, a large faction of LTTE cadres split from the main organization damaging LTTE unity. The LTTE were defeated militarily by a large-scale government assault in 2009, however, the conditions for peace remain uncertain.
Close
Sri Lankan Civil War (1983 - 2009)

Stage	Pre-negotiation/process
Conflict nature	Government/territory
Peace process	Sri Lanka LTTE 2002 onward process

Parties	Government of Sri Lanka and the Liberation Tigers of Tamil Eelam
Third parties	the Royal Norwegian Government
Description	Proposal submitted by the LTTE for an interim government in the Northeast region, includes the jurisdiction, some of the bodies to be created, and representation of local communities, among other aspects.

Agreement document	LK_031021_LTTE's proposals for an Interim Self-Governing Authority in the Northeast region of Sri Lanka .pdf (opens in new tab) | Download PDF

Groups

Children/youth	No specific mention.
Disabled persons	No specific mention.
Elderly/age	Groups→Elderly/age→Anti-discrimination Page 4, 6. Prohibition against Discrimination The ISGA shall ensure that there is no discrimination on grounds of religion, race, caste, national or regional origin, age or gender in the NorthEast.
Migrant workers	No specific mention.

Racial/ethnic/ national group

Groups→Racial/ethnic/national group→Rhetorical
Page 1, untitled preamble, Recognizing that a peaceful resolution is a real possibility, despite the challenging history of the peace process between the Tamil people and the Sinhala people...

Page 1, untitled preamble, Being aware that the history of the relations between the Tamil People and the Sinhala People has been a process of broken promises and unilateral abrogation, by successive governments of Sri Lanka, of pacts and agreements solemnly entered into between the government of Sri Lanka (GOSL) and the elected representatives of the Tamil People,...

Page 1, untitled preamble, Bearing in mind that successive Governments of Sri Lanka have perpetrated persecution, discrimination, State violence and State-orchestrated violence against the Tamil People,...

Page 1, untitled preamble, Noting that the Tamil people mandated their elected representatives to establish an independent sovereign, secular State for the Tamil people in the elections subsequent to the Vaddukoddai Resolution of 1976,...

Page 1, untitled preamble, Bearing in mind that the Tamil armed struggle as a measure of self-defense and as a means for the realisation of the Tamil rights to self-determination arose only after more than four decades of non-violent and peaceful constitutional struggle proved to be futile and due to the absence of means to resolve the conflict peacefully,...

Page 2, untitled preamble, Mindful that the Tamils did not participate in the making of the 1972 and 1978 constitutions, which institutionalized discrimination and denied them an effective role in the decision-making process,...
Groups→Racial/ethnic/national group→Anti-discrimination
Page 4, 6. Prohibition against Discrimination
The ISGA shall ensure that there is no discrimination on grounds of religion, race, caste, national or regional origin, age or gender in the NorthEast.

Religious groups

Groups→Religious groups→Anti-discrimination
Page 4, 6. Prohibition against Discrimination
The ISGA shall ensure that there is no discrimination on grounds of religion, race, caste, national or regional origin, age or gender in the NorthEast.
Groups→Religious groups→Substantive
Page 3, 1. Interim Self-Governing Authority
Representatives of the Muslim community have the right to participate in formulation of their role in the ISGA.

Page 3, 2. Composition of the ISGA
2 1. The I SGA shall consist of such number of members as may be determined by the Parties to this Agreement.
2.2. The composition of the ISGA shall be:
... 2.2.c. Members appointed by the Muslim community in the NorthEast.
2.3. The number of members will be determined to ensure:
... 2.3.b. Subject to (a) above, the Muslim and Sinhala Communities in the NorthEast shall have representation in the ISGA.

Page 3, 5. Secularism
No religion shall be given the foremost place in the NorthEast.

Page 4, 8. Protection of All Communities
No law, regulation, rule, order or decision that confers a privilege or imposes a disability on any community, which is not conferred or imposed on any other community, shall be made concerning culture or religion.

Indigenous people

No specific mention.

Other groups

Groups→Other groups→Anti-discrimination
Page 4, 6. Prohibition against Discrimination
The ISGA shall ensure that there is no discrimination on grounds of religion, race, caste, national or regional origin, age or gender in the NorthEast.

Refugees/displaced persons	Groups→Refugees/displaced persons→Rhetorical Page 2, untitled preamble, Affirming the necessity for the safe and free return of all refugees and displaced persons and their urgent need for unimpeded access to their homes and secure livelihoods at land and sea in the NorthEast, Groups→Refugees/displaced persons→Substantive Page 6, 16. Administration of Land ... The ISGA shall appoint a Special Commission on Administration of Land to inquire into and report on the rights of dispossessed people over land and land subject to encroachment, notwithstanding the lapse of any time relating to prescription. ... Page 6, 17. Resettlement of Occupied Lands The occupation of land by the armed forces of the GOSL, and the denial to the rightful civilian owners of unfettered access to such land, is a violation of the norms of international law. Such land must be immediately vacated and restored to the possession of the previous owners. The GOSL must also compensate the owners for the past dispossession of their land. The ISGA shall be responsible for the resettlement and rehabilitation of displaced civilians and refugees in such lands.
Social class	Groups→Social class→Anti-discrimination Page 3-4, 6. Prohibition against Discrimination The ISGA shall ensure that there is no discrimination on grounds of religion, race, caste, national or regional origin, age or gender in the NorthEast.

Gender

Women, girls and gender	Page 3-4, 6. Prohibition against Discrimination The ISGA shall ensure that there is no discrimination on grounds of religion, race, caste, national or regional origin, age or gender in the NorthEast.
Men and boys	No specific mention.
LGBTI	No specific mention.
Family	No specific mention.

State definition

Nature of state (general)	Page 1, untitled preamble, Determined to bring lasting peace to all persons of the island of Sri Lanka, Page 1, untitled preamble, Noting that the Tamil people mandated their elected representatives to establish an independent sovereign, secular State for the Tamil people in the elections subsequent to the Vaddukoddai Resolution of 1976,
State configuration	Page 1, untitled preamble, Determined to establish an interim self-governing authority for the NorthEast region and to provide for the urgent needs of the people of the NorthEast by formulating laws and policies and, effectively and expeditiously executing all resettlement, rehabilitation, reconstruction, and development in the NorthEast, while the process for reaching a final settlement remains ongoing. Page 2, untitled preamble, Knowing that the LTTE exercises effective control and jurisdiction over the majority of the NorthEast area of the island of Sri Lanka.
Self determination	Page 1, untitled preamble, Consistent with the principles of the rule of law, the human rights and equality of all persons, and the right to self-determination of Peoples, Page 1, untitled preamble, Bearing in mind that the Tamil armed struggle as a measure of self-defense and as a means for the realisation of the Tamil rights to self-determination arose only after more than four decades of non-violent and peaceful constitutional struggle proved to be futile and due to the absence of means to resolve the conflict peacefully,
Referendum	No specific mention.
State symbols	No specific mention.
Independence/ secession	No specific mention.
Accession/ unification	No specific mention.
Border delimitation	Page 2-3, 1. Interim Self-Governing Authority An Interim Self-Governing Authority (ISGA) shall be established comprised of the eight districts namely: Amparai, Batticaloa, Jaffna, Kilinochchi, Mannar, Mullaitivu, Trincomalee and Vavuniya in the NorthEast, until a final negotiated settlement is reached and implemented.
Cross-border provision	No specific mention.

Governance

Political institutions (new or reformed)

Governance→Political institutions (new or reformed)→Temporary new institutions
Page 2, untitled preamble, Mindful that institutions and services provided by the GOSL have proved to be inadequate to meet the urgent needs of the people of the NorthEast.

Page 2, untitled preamble, Recognising the failure of the Sub-committee on Immediate Humanitarian and Rehabilitation Needs (SIHRN) and other Sub-Committees formed during the peace negotiations, which failure was due to the composition of such Sub-Committees which repeatedly led to inaction,

Page 2, untitled preamble, Acknowledging the recognition by the GOSL of the necessity for an Interim Authority, as mentioned in its 2000 election manifesto,

Page 6, 15. Administration
... The ISGA may, at its discretion, create expert advisory committees in necessary areas. These areas will include but are not limited to Economic Affairs, Financial Affairs, Judicial Affairs, Resettlement and Rehabilitation Affairs, Development of Infrastructure, and Essential Services.

Page 6, 16. Administration of Land
... The ISGA shall appoint a Special Commission on Administration of Land to inquire into and report on the rights of dispossessed people over land and land subject to encroachment, notwithstanding the lapse of any time relating to prescription.
The ISGA shall determine the term of competencies of the Special Commission.

Elections

Page 1, untitled preamble, Noting that the Tamil people mandated their elected representatives to establish an independent sovereign, secular State for the Tamil people in the elections subsequent to the Vaddukoddai Resolution of 1976,

Page 2, untitled preamble, Recognising that the majority of the Tamil People in the NorthEast. by their actions in the general elections held in the year 2000, gave their mandate acknowledging the L TTE as their authentic representative,

Page 2, untitled preamble, Page 2, untitled preamble, Acknowledging the recognition by the GOSL of the necessity for an Interim Authority, as mentioned in its 2000 election manifesto,

Page 3, 3. Elections
The provisions of Clauses 2.2 and 2.3 shall continue until elections for the ISGA are held. Such elections shall be held at the expiry of five years of the coming into force of this Agreement, if no final settlement has been reached and implemented by the end of the said period of five years. An independent Election Commission, appointed by the ISGA, shall conduct free and fair elections in accordance with international democratic principles and standards under international observation.

Electoral commission	Page 3, 3. Elections The provisions of Clauses 2.2 and 2.3 shall continue until elections for the ISGA are held. Such elections shall be held at the expiry of five years of the coming into force of this Agreement, if no final settlement has been reached and implemented by the end of the said period of five years. An independent Election Commission, appointed by the ISGA, shall conduct free and fair elections in accordance with international democratic principles and standards under international observation.
Political parties reform	No specific mention.
Civil society	No specific mention.
Traditional/ religious leaders	No specific mention.
Public administration	Page 6, 15. Administration As part of the exercise of its executive powers the ISGA shall have direction and control over any and all administrative structures and personnel in the NorthEast pertaining to the powers set out in Clause 9 of this Agreement.
Constitution	No specific mention.

Power sharing

Political power sharing

Power sharing→Political power sharing→General
Sub-state level
Page 2-3,
1. Interim Self-Governing Authority
An Interim Self-Governing Authority (ISGA) shall be established comprised of the eight districts namely:
Amparai, Batticaloa, Jaffna, Kilinochchi, Mannar, Mullaitivu, Trincomalee and Vavuniya in the NorthEast, until a final negotiated settlement is reached and implemented.

Page 3, 2. Composition of the ISGA
2 1. The ISGA shall consist of such number of members as may be determined by the Parties to this Agreement.
2.2. The composition of the ISGA shall be:
2.2.a. Members appointed by the LTTE,
2.2.b. Members appointed by the GOSL, and
2.2.c. Members appointed by the Muslim community in the NorthEast.
2.3. The number of members will be determined to ensure:
2.3.a. An absolute majority of the LTTE appointees in the ISGA.
2.3.b. Subject to (a) above, the Muslim and Sinhala Communities in the NorthEast shall have representation in the ISGA.
2.4. The Chairperson shall be elected by a majority vote of the ISGA and shall serve as the Chief Executive of the ISGA.
2.5. The Chairperson shall appoint the Chief Administrator for the NorthEast and such other officers as may be required to assist in the performance of his/her duties. The Chairperson shall have the powers to suspend or terminate any such appointment.

Territorial power sharing

Power sharing→Territorial power sharing→Local/municipal government
Page 5-6, 14. District Committees.
14.1. In the effective exercise of its legislative and executive powers, the ISGA may create District Committees to carry out administration in the districts and delegate to such Committees, such powers as the ISGA may determine. The Chairpersons of such committees shall be appointed by the ISGA from amongst its members in order to serve as a liaison between the ISGA and the Committees.
14.2. The other members of the Committees shall also be appointed by the ISGA, which shall have the powers to suspend or terminate any such appointment. In appointing such members, due consideration shall be given to ensure representation of all communities.
14.3. The Committees will function directly under the ISGA.
14.4. The Chief Administrator of the ISGA shall appoint Principal Executive Officers in the districts, who shall also function as the Secretaries to the Committees. The Chief Administrator shall have the powers to suspend or terminate any such appointment.
14.5. All activities and functions of the Committees shall be coordinated through the respective Secretaries to the Committees.
14.6. Sub-committees may also be appointed to facilitate administration.
Power sharing→Territorial power sharing→Autonomous regions
Page 2-3, 1. Interim Self-Governing Authority
An Interim Self-Governing Authority (ISGA) shall be established comprised of the eight districts namely: Amparai, Batticaloa, Jaffna, Kilinochchi, Mannar, Mullaitivu, Trincomalee and Vavuniya in the NorthEast, until a final negotiated settlement is reached and implemented.

Page 4, 9. Jurisdiction of the ISGA.
9.1. The ISGA shall have plenary power for the governance of the NorthEast including powers in relation to resettlement, rehabilitation, reconstruction, and development, including improvement and upgrading of existing services and facilities (hereinafter referred to as RRRD), raising revenue including imposition of taxes, revenue, levies and duties, law and order, and over land.
These powers shall include all powers and functions in relation to regional administration exercised by the GOSL in and for the NorthEast.
9.2. The detailed modalities for the exercise of such powers and the performance of such functions shall be subject to further discussion by the parties to this agreement

Page 4, 11. Finance
The ISGA shall prepare an annual budget.
There shall be a Financial Commission consisting of members appointed by the ISGA. The members should have distinguished themselves or held high office in the fields of finance, administration or business. This Commission shall make recommendations as to the amount out of the Consolidated Fund to be allocated to the NorthEast. The GOSL shall make its good faith efforts to implement the recommendation.
The ISGA will, giving due consideration to an equitable distribution, determine the use of funds placed at its disposal. These funds shall include the NorthEast General Fund, the NorthEast Reconstruction Fund (NERF) and the Special Fund.
The GOSL agrees that any and all of its expenditures in or for the NorthEast shall be subject to the control of the ISGA.
Power sharing→Territorial power sharing→Other
Page 4, 10. Separation of Powers
Separate institutions for the administration of justice shall be established for the NorthEast, and judicial powers shall be vested in such institutions. The ISGA shall take appropriate measures to ensure the independence of the judges.
Subject to Clauses 4 (Human Rights) and 22 (Settlement of Disputes), of this Agreement, the institutions created under this clause shall have sole and exclusive jurisdiction to

Economic power sharing	No specific mention.
Military power sharing	No specific mention.

Human rights and equality

Human rights/RoL general	Page 1, untitled preamble, Consistent with the principles of the rule of law, the human rights and equality of all persons, and the right to self-determination of Peoples,
Bill of rights/similar	No specific mention.
Treaty incorporation	Page 3, 4. Human Rights The people of the NorthEast shall be accorded all rights as are provided under international human rights law. Every law, regulation, rule, order or decision of the ISGA shal1 conform to internationally accepted standards of human rights protection. There shall be an independent Human Rights Commission, appointed by the ISGA, which shall ensure the compliance with all such human rights obligations. The Commission will seek the assistance of international human rights bodies to facilitate the rapid establishment of an effective regime for protecting human rights. The Commission shall be entitled to receive petitions from any individual person, award compensation to any such affected person, and ensure that such person's rights are restored.
Civil and political rights	No specific mention.
Socio-economic rights	No specific mention.

Rights related issues

Citizenship	No specific mention.
Democracy	Page 3, 3. Elections The provisions of Clauses 2.2 and 2.3 shall continue until elections for the ISGA are held. Such elections shall be held at the expiry of five years of the coming into force of this Agreement, if no final settlement has been reached and implemented by the end of the said period of five years. An independent Election Commission, appointed by the ISGA, shall conduct free and fair elections in accordance with international democratic principles and standards under international observation.
Detention procedures	No specific mention.
Media and communication	No specific mention.

Mobility/access	No specific mention.
Protection measures	Rights related issues→Protection measures→Protection of civilians Page 4, 8. Protection of All Communities No law, regulation, rule, order or decision that confers a privilege or imposes a disability on any community, which is not conferred or imposed on any other community, shall be made concerning culture or religion.
Other	No specific mention.

Rights institutions

NHRI	Rights institutions→NHRI→New or fundamentally revised NHRI Page 3, 4. Human Rights The people of the NorthEast shall be accorded all rights as are provided under international human rights law. Every law, regulation, rule, order or decision of the ISGA shal1 conform to internationally accepted standards of human rights protection. There shall be an independent Human Rights Commission, appointed by the ISGA, which shall ensure the compliance with all such human rights obligations. The Commission will seek the assistance of international human rights bodies to facilitate the rapid establishment of an effective regime for protecting human rights. The Commission shall be entitled to receive petitions from any individual person, award compensation to any such affected person, and ensure that such person's rights are restored.
Regional or international human rights institutions	No specific mention.

Justice sector reform

Criminal justice and emergency law	No specific mention.
State of emergency provisions	No specific mention.
Judiciary and courts	10. Separation of Powers Separate institutions for the administration of justice shall be established for the NorthEast, and judicial powers shall be vested in such institutions. The ISGA shall take appropriate measures to ensure the independence of the judges. Subject to Clauses 4 (Human Rights) and 22 (Settlement of Disputes), of this Agreement, the institutions created under this clause shall have sole and exclusive jurisdiction to resolve all disputes concerning the interpretation and implementation of this agreement and any other disputes arising in or under this agreement or any provision thereof.

Prisons and detention	No specific mention.
Traditional Laws	No specific mention.

Socio-economic reconstruction

Development or socio-economic reconstruction	Socio-economic reconstruction→Development or socio-economic reconstruction→Socio-economic development Page 1, untitled preamble, Determined to establish an interim self-governing authority for the NorthEast region and to provide for the urgent needs of the people of the NorthEast by formulating laws and policies and, effectively and expeditiously executing all resettlement, rehabilitation, reconstruction, Page 2, untitled preamble, Recognising the need for raising revenue to meet the urgent needs for the Resettlement, Rehabilitation, Reconstruction and Development of the NorthEast region, which has been devastated by war, and for the carrying out of any function of Government, Page 2, untitled preamble, Recognising the importance of control over land in resettlement, rehabilitation, reconstruction and development, Page 4, 9. Jurisdiction of the ISGA. 9.1. The ISGA shall have plenary power for the governance of the NorthEast including powers in relation to resettlement, rehabilitation, reconstruction, and development, including improvement and upgrading of existing services and facilities (hereinafter referred to as RRRD), raising revenue including imposition of taxes, revenue, levies and duties, law and order, and over land. Socio-economic reconstruction→Development or socio-economic reconstruction→Infrastructure and reconstruction Page 1, untitled preamble, Determined to establish an interim self-governing authority for the NorthEast region and to provide for the urgent needs of the people of the NorthEast by formulating laws and policies and, effectively and expeditiously executing all resettlement, rehabilitation, reconstruction, Page 2, untitled preamble, Recognising the need for raising revenue to meet the urgent needs for the Resettlement, Rehabilitation, Reconstruction and Development of the NorthEast region, which has been devastated by war, and for the carrying out of any function of Government, Page 2, untitled preamble, Recognising the importance of control over land in resettlement, rehabilitation, reconstruction and development, Page 4, 9. Jurisdiction of the ISGA. 9.1. The ISGA shall have plenary power for the governance of the NorthEast including powers in relation to resettlement, rehabilitation, reconstruction, and development, including improvement and upgrading of existing services and facilities (hereinafter referred to as RRRD), raising revenue including imposition of taxes, revenue, levies and duties, law and order, and over land.
National economic plan	No specific mention.

Natural resources

Page 6, 18. Marine and off-shore resources
The ISGA shall have control over the marine and offshore resources of the adjacent seas and the power to regulate access thereto.

Page 6, 19. Natural Resources
The ISGA will have control over the natural resources in the NorthEast region. Existing agreements relating to any such natural resources will continue in force. The GOSL shall ensure that all monies due under such agreements are paid to the ISGA. Any future changes to such existing agreements should be made with the concurrence of the ISGA. Future agreements shall be entered into with the ISGA.

International funds

Page 4, 11. Finance
The ISGA shall prepare an annual budget.
There shall be a Financial Commission consisting of members appointed by the ISGA. The members should have distinguished themselves or held high office in the fields of finance, administration or business. This Commission shall make recommendations as to the amount out of the Consolidated Fund to be allocated to the NorthEast. The GOSL shall make its good faith efforts to implement the recommendation.
The ISGA will, giving due consideration to an equitable distribution, determine the use of funds placed at its disposal. These funds shall include the NorthEast General Fund, the NorthEast Reconstruction Fund (NERF) and the Special Fund.
The GOSL agrees that any and all of its expenditures in or for the NorthEast shall be subject to the control of the ISGA.

Page 4-5, 11.1. NorthEast General Fund
The NorthEast General Fund shall be under the control of ISGA and shall consist of:
II.I.a. The proceeds of all grants and loans made by the GOSL to the ISGA and the proceeds of all other loans made to the ISGA.
ll.l.b. All allocations by the GOSL from agreements with states, institutions and/or other organizations earmarked in any such agreements for the NorthEast.
11 .1.c. All other receipts of the ISGA, other than the funds specified below.
11.2. NorthEast Reconstruction Fund
The NERF shall continue to exist in its present form except that control over it will be transferred to the
ISGA.
All grants given for the reconstruction of the NorthEast, will be received through the NERF. Utilization of resources from NERF will be directly determined and supervised by the ISGA.
11.3. Special Fund
All loans and any grants which cannot be channeled through the NERF for the specific purpose of RRRD will be received into the Special Fund. As in the case of other Funds, the ISGA shall control the Special Fund.

Page 5, 12. Powers to Borrow, Receive Aid and Trade.
The ISGA shall have powers to borrow internally and externally, provide guarantees and indemnities, receive aid directly, and engage in or regulate internal and external trade.

Page 5, 13. Accounting and Auditing of Funds.
13.1. The ISGA shall appoint an Auditor General.
13.2. All Funds referred to in this Agreement shall be operated, maintained and audited in accordance with internationally accepted accounting and auditing standards. The accounts will be audited by the Auditor General. The auditing of all moneys received from international sources shall be subjected to approval by an internationally-reputed firm appointed by the ISGA.

Business

Page 4, 11. Finance
The ISGA shall prepare an annual budget.
There shall be a Financial Commission consisting of members appointed by the ISGA. The members should have distinguished themselves or held high office in the fields of finance, administration or business. This Commission shall make recommendations as to the amount out of the Consolidated Fund to be allocated to the NorthEast. The GOSL shall make its good faith efforts to implement the recommendation.
The ISGA will, giving due consideration to an equitable distribution, determine the use of funds placed at its disposal. These funds shall include the NorthEast General Fund, the NorthEast Reconstruction Fund (NERF) and the Special Fund.
The GOSL agrees that any and all of its expenditures in or for the NorthEast shall be subject to the control of the ISGA.

Page 5, 12. Powers to Borrow, Receive Aid and Trade.
The ISGA shall have powers to borrow internally and externally, provide guarantees and indemnities, receive aid directly, and engage in or regulate internal and external trade.

Taxation

Socio-economic reconstruction→Taxation→Power to tax
Page 4, 9. Jurisdiction of the ISGA.
9.1. The ISGA shall have plenary power for the governance of the NorthEast including powers in relation to resettlement, rehabilitation, reconstruction, and development, including improvement and upgrading of existing services and facilities (hereinafter referred to as RRRD), raising revenue including imposition of taxes, revenue, levies and duties, law and order, and over land.
These powers shall include all powers and functions in relation to regional administration exercised by the GOSL in and for the NorthEast.
9.2. The detailed modalities for the exercise of such powers and the performance of such functions shall be subject to further discussion by the parties to this agreement

Banks

Socio-economic reconstruction→Banks→International finance
Page 5, 12. Powers to Borrow, Receive Aid and Trade.
The ISGA shall have powers to borrow internally and externally, provide guarantees and indemnities, receive aid directly, and engage in or regulate internal and external trade.

Page 5, 13. Accounting and Auditing of Funds.
13.1. The ISGA shall appoint an Auditor General.
13.2. All Funds referred to in this Agreement shall be operated, maintained and audited in accordance with internationally accepted accounting and auditing standards. The accounts will be audited by the Auditor General. The auditing of all moneys received from international sources shall be subjected to approval by an internationally-reputed firm appointed by the ISGA.

Land, property and environment

Land reform/rights

Land, property and environment→Land reform/rights→Land reform and management
Page 6, 16. Administration of Land
Since land is vital to the exercise of the powers set out in Clause 9 (jurisdiction of the ISGA), the ISGA shall have the power to alienate and determine the appropriate use of all land in the NorthEast that is not privately owned.
The ISGA shall appoint a Special Commission on Administration of Land to inquire into and report on the rights of dispossessed people over land and land subject to encroachment, notwithstanding the lapse of any time relating to prescription.
Land, property and environment→Land reform/rights→Property return and restitution
Page 6, 17. Resettlement of Occupied Lands
The occupation of land by the armed forces of the GOSL, and the denial to the rightful civilian owners of unfettered access to such land, is a violation of the norms of international law. Such land must be immediately vacated and restored to the possession of the previous owners. The GOSL must also compensate the owners for the past dispossession of their land.
The ISGA shall be responsible for the resettlement and rehabilitation of displaced civilians and refugees in such lands.
Land, property and environment→Land reform/rights→Other land rights
Page 2, untitled preamble, Recognising the importance of control over land in resettlement, rehabilitation, reconstruction and development,

Pastoralist/ nomadism rights

No specific mention.

Cultural heritage

No specific mention.

Environment

No specific mention.

Water or riparian rights or access

Page 6, 18. Marine and off-shore resources
The ISGA shall have control over the marine and offshore resources of the adjacent seas and the power to regulate access thereto.

Page 6, 20. Water Use
Upper riparian users of river systems have a duty to ensure that there is a fair, equitable and reasonable use of water resources by lower riparian users. The GOSL and the ISGA shall ensure that this internationally recognized principle is followed in the use of water resources.

Security sector

Security Guarantees	Page 2, untitled preamble, Realising the maintenance of law and order is an essential pre-requisite for a just and free society, Page 4, 9. Jurisdiction of the ISGA. 9.1. The ISGA shall have plenary power for the governance of the NorthEast including powers in relation to resettlement, rehabilitation, reconstruction, and development, including improvement and upgrading of existing services and facilities (hereinafter referred to as RRRD), raising revenue including imposition of taxes, revenue, levies and duties, law and order, and over land.
Ceasefire	Security sector→Ceasefire→Ceasefire provision Page 1, untitled preamble, Recalling that the Liberation Tigers of Tamil Eelam (LTTE) first took measures towards peace by unilaterally declaring the ceasefire in December, 2000 and again in December, 2001, opening highways, facilitating trade and the free movement of people, and entering into peace negotiations in good faith in the hope of creating an environment conducive to the return of 'normalcy and a just resolution of the conflict, Taking Note of the political courage of the present GOSL in reciprocating to the 2001 cease fire, Page 2, untitled preamble, Noting that measures such as the Cease fire Agreement, including the role of the Sri Lanka Monitoring Mission (SLMM), and, the establishment of the SIHRN and the NorthEast Reconstruction Fund (NERF) constitute valid precedents for making such arrangements,
Police	No specific mention.
Armed forces	No specific mention.
DDR	No specific mention.
Intelligence services	No specific mention.

Parastatal/rebel and opposition group forces	Page 1, untitled preamble, Recalling that the Liberation Tigers of Tamil Eelam (LTTE) first took measures towards peace by unilaterally declaring the ceasefire in December, 2000 and again in December, 2001, opening highways, facilitating trade and the free movement of people, and entering into peace negotiations in good faith in the hope of creating an environment conducive to the return of 'normalcy and a just resolution of the conflict, 2. Composition of the ISGA 2 1. The I SGA shall consist of such number of members as may be determined by the Parties to this Agreement. 2.2. The composition of the ISGA shall be: 2.2.a. Members appointed by the LTTE, ... 2.3. The number of members will be determined to ensure: 2.3.a. An absolute majority of the LTTE appointees in the ISGA.
Withdrawal of foreign forces	No specific mention.
Corruption	Page 4, 7. Prevention of Bribery and Corruption. The ISGA shall ensure that no bribery or corruption is permitted in or under its administration. Page 5, 13. Accounting and Auditing of Funds. 13.1. The ISGA shall appoint an Auditor General. 13.2. All Funds referred to in this Agreement shall be operated, maintained and audited in accordance with internationally accepted accounting and auditing standards. The accounts will be audited by the Auditor General. The auditing of all moneys received from international sources shall be subjected to approval by an internationally-reputed firm appointed by the ISGA.
Crime/organised crime	No specific mention.
Drugs	No specific mention.
Terrorism	No specific mention.

Transitional justice

Transitional justice general	Page 2, untitled preamble, Recognising the need for raising revenue to meet the urgent needs for the Resettlement, Rehabilitation, Reconstruction and Development of the NorthEast region, which has been devastated by war, and for the carrying out of any function of Government,
Amnesty/pardon	No specific mention.

Courts	Transitional justice→Courts→International courts Page 7, 22. Settlement of Disputes Where a dispute arises between the Parties to this Agreement as to its interpretation or implementation, and it cannot be resolved by any other means acceptable to the Parties including conciliation by the Royal Norwegian Government, there shall be an arbitration before a tribunal consisting of three members, two of whom shall be appointed by each Party. The third member, who shall be the Chairperson of the tribunal, shall be appointed jointly by the Parties concerned. In the event of any disagreement over the appointment of the Chairperson, the Parties shall ask the President of the International Court of Justice to appoint the Chairperson.
Mechanism	No specific mention.
Prisoner release	No specific mention.
Vetting	No specific mention.
Victims	No specific mention.
Missing persons	No specific mention.
Reparations	Transitional justice→Reparations→Material reparations Page 6, 17. Resettlement of Occupied Lands The occupation of land by the armed forces of the GOSL, and the denial to the rightful civilian owners of unfettered access to such land, is a violation of the norms of international law. Such land must be immediately vacated and restored to the possession of the previous owners. The GOSL must also compensate the owners for the past dispossession of their land. The ISGA shall be responsible for the resettlement and rehabilitation of displaced civilians and refugees in such lands.
Reconciliation	No specific mention.

Implementation	
UN signatory	No specific mention.
Other international signatory	No specific mention.
Referendum for agreement	No specific mention.

International mission/force/ similar	Page 2, untitled preamble, Noting that measures such as the Cease fire Agreement, including the role of the Sri Lanka Monitoring Mission (SLMM), and, the establishment of the SIHRN and the NorthEast Reconstruction Fund (NERF) constitute valid precedents for making such arrangements,
Enforcement mechanism	No specific mention.