

6. *Post Offices*.—To establish post offices and to make regulations for the same, with penalties not exceeding \$200.

7. *Harbours*.—To make regulations for the harbours, or for vessels frequenting any of the islands which may be without such harbours, and to impose penalties under such regulations to the amount of \$500.

8. *Registration of Deeds*.—To establish a registry of deeds and to make all necessary regulations relating thereto, with penalties not exceeding \$100.

9. *Marriages*.—To make regulations for the due registration of marriages and to license persons authorised by the Government to celebrate such marriages. In making such regulations the Government may impose penalties not exceeding \$500.

10. *Affidavits*.—To appoint persons authorised to take declarations in due form, either by oath or otherwise, as may be provided, and to impose penalties for wilfully making false declarations, such penalties not to exceed \$500.

11. *Buildings*.—To put up any buildings necessary for the public service, and to obtain, by purchase or otherwise, any land required for the same.

12. *Officers*.—To appoint such officers as may be necessary and to pay their salaries; but both the officer and the salary to be subject to the approval of Parliament.

Approved, to go into operation forthwith.

10th June, 1891.

FREDERICK J. MOSS, British Resident.

No. 11.

Mr. F. J. Moss to His Excellency the GOVERNOR.

MY LORD,—

Rarotonga, 22nd July, 1891.

I have the honour to inform you that at the meeting of the *ariki's* Council (the Government) on the 17th instant, the following regulations (copies enclosed), and the estimates of revenue and expenditure, with the appropriations for the year (both of which are also enclosed), were duly passed: (1.) Regulations under the Import Duty Act. (2.) Regulations under the Empowering Act for the Shipping Master's Office. (3.) Regulations for the Post Office. (4.) Regulations for preventing the Introduction of Disease. (5.) Regulations for the Establishment of Public Schools. (6.) Estimate of Revenue and Expenditure, with appropriation attached.

The Import Duty Regulations do not, I think, require from me any comment, beyond stating that one object is to prevent the necessity of creating only a single port of entry. The duties are so small, and the penalty of evasion is so comparatively large, that it appears to me, as a matter of policy, better to risk some loss of revenue than to give a grievance to the other islands.

The estimate of revenue is only \$4,350. The data for an opinion are very imperfect, and it is not safe to rely upon more.

The expenditure has been kept down to the smallest point—smaller than would have been possible if there had not been gentlemen here willing to take the appointments as additions to incomes, and desiring, for the sake of the climate, to remain in the island. This applies also to the lady who is appointed schoolmistress. It would have been hopeless to get a trained teacher to come here for a much larger salary.

To the Judge of the Supreme Court only an honorary salary has been given. The Court is absolutely necessary to protect the revenue and to complete the Government. But its work is likely for the present to be very light. I have referred elsewhere to the satisfactory performance of his duties in the past by Te Pou te Rangi, who has been appointed the first Chief Judge.

Natives have been employed wherever practicable, but there are none educated sufficiently to fulfil, for example, the duties of postmaster, or others requiring more than merely clerical work. In a few years, with enlarged means of education, I hope to see this changed.

The firm of Donald and Edenborough having undertaken the banking business of the Government, a Treasury is unnecessary. The auditing will, I think, be efficiently done by the gentleman in whose hands that important duty is placed.

I have, &c.,

FREDERICK J. MOSS, British Resident.

His Excellency the Earl of Onslow, G.C.M.G., Governor of New Zealand.

Enclosures.

IMPORT DUTY ACTS Nos. 1 AND 2.

THE following regulations under the above Acts have been duly made by the Government of the Cook Islands, and are published for general information:—

REGULATIONS.

General.

1. It shall be the duty of the Collector of Revenues to collect all duties under the above Acts, to grant clearances to ships, to compile statistics of imports and exports, and to do all things necessary to ensure the due observance of these regulations. All complaints will be made in his name, and all prosecutions conducted by him before the Supreme Court at Avarua, in the Island of Rarotonga. The Collector's office will be also at Avarua.

2. Revenue officers at any of the other islands of the group will be under the direct control of the Collector.

3. The Collector will also grant bills of health where required by the master of any ship, and there is no reason for not granting the same. The bill of health will be in form provided in Schedule A, and the fee for the same \$3½.