

4. Masters of sailing-ships will be held responsible for the due observance of these regulations, but to prevent delay with steamers the master of any such steamer may substitute the agent or agents of the ship, who will, in that case, assume the responsibility with him. The substitution must be in writing in the form provided in Schedule B.

5. Rarotonga will be the only island at which ships can enter or clear in the Cook Group.

6. Ships leaving Rarotonga to trade with the other islands of the group will not be required to pay duty at such islands if they take with them a certificate in form provided in Schedule C.

7. No spirituous liquors of any kind, arms, gunpowder, dynamite, or other explosives, shall be landed at any of the Cook Islands without a special permit from the Collector at Avarua to land the same. The permit to be in the form provided in Schedule D.

8. The clearance of a ship for any port or place outside of the Cook Group shall consist of the manifest of content (see Schedule E), and a certificate duly signed and sealed by the Collector in form provided in Schedule F.

Islands of the Group other than Rarotonga.

9. On arriving at any of the islands (except Rarotonga) from any place outside the Cook Group, the master will forthwith report his ship to the revenue officer at the island, and from day to day thereafter during his stay will give to that officer a statement in duplicate (Schedule G) of all sales effected by him during the day, and after deducting therefrom 25 per cent., shall pay the duty on the balance. The revenue officer will give a receipt for the duty in form provided in Schedule G.

10. No goods can be left for sale at any of the islands unless duty shall have been previously paid for them at Rarotonga.

11. If no goods shall have been sold the statement (Schedule G) above referred to will be filled in daily with the word "Nil," and signed by the master accordingly.

12. Any person infringing Regulations G, 10 and 11 (immediately preceding) shall be liable to a penalty not exceeding \$1,000, and any goods landed without payment of duty or report to the revenue officer may be seized and held at the disposal of the Government in Rarotonga.

Island of Rarotonga.

13. Every ship shall, within twenty-four hours after her arrival at Rarotonga, be reported by the master (or agent) to the Collector. The master or other person making the report shall exhibit to the Collector for his inspection the manifest of content, and shall leave with him a copy of the same. He shall also, if required, produce the bills of lading, or give any other information the Collector may consider necessary. Any person refusing or neglecting to comply with this regulation will be liable to a penalty of \$500. The manifest of content will be in the form provided in Schedule H.

14. No goods excepting those of a perishable nature shall be delivered from any vessel (excepting a steamship) to any consignee until a permit shall have been obtained from the Collector. (Schedule I.)

15. Within forty-eight hours after the arrival of a vessel, the consignee of any goods in such vessel shall pass an import entry. (Schedule J.)

16. In passing such import entry the consignee shall exhibit to the Collector for inspection the original invoice, and give any other information that the Collector may require.

17. If from any cause the invoice cannot be produced, the Collector will ascertain the valuation to his own satisfaction, and receive the duty thereon. If the valuation be disputed he will store the goods at the expense and risk of the consignee. In the case of perishable goods, they may be sold forthwith by public auction, but in other cases the goods may be stored at the expense and risk of the consignee till such time as he may be able to procure the invoices, but such time shall not exceed six months. They may then be sold by auction to pay the duty. Any balances over the duty and expenses on goods so sold will be at the disposal of the owner of the goods, or of some person appointed by him.

18. Goods for which the consignee cannot be discovered will be dealt with in the same way as those for which an invoice cannot be produced, excepting that they may be sold at the end of three instead of six months if the Collector should deem it advisable to do so.

19. Before taking on board any cargo for export, the master or his agent (except in the case of a steamship) shall make an entry outwards. (Schedule K.)

20. Every exporter of goods or produce as cargo shall, before the departure of the ship in which they are exported, pass an export entry. (Schedule L.)

21. Before the departure of a ship, the master shall clear his vessel in due form if bound for any port outside the Cook Islands. The manifest of content for such clearance shall be lodged by him in duplicate with the Collector, and shall be in the form provided in Schedules E and F.

22. When goods arrive in a damaged condition their value for duty may be stated apart from the original cost. If the Collector should not be satisfied with this estimate he will employ an expert to make the valuation, which shall be conclusive.

23. The valuation for duty shall be the original cost of the goods (where not damaged), the cost of the packages in which they are contained, and 10 per cent. added to cover charges. But it shall be at the discretion of the Collector to claim that the actual charges be added where the 10 per cent. is obviously and materially too small.

24. Any person infringing or disobeying any regulation in which no special penalty is named herein will be liable to a penalty not exceeding \$300.

11A. If there should be no revenue office at the island or islands at which the vessel may call, the master will make up the daily returns required in sections 9 and 11, and have them witnessed by the person to whom, or through whom, the sales, if any, have been effected. If no sales have been effected he will have the daily statement to that effect signed by himself and the