

Limejuice shows a falling-off of 17,000 gallons, valued at £900; and coffee of 45,394 lb., value £761. Last year the coffee-crop was a failure throughout the Group. This year we have an abnormal crop, but I do not expect that it will be picked, the price offered is so small. It may, I think, be taken for granted that both coffee and limejuice will disappear from the list of Cook Islands exports unless some protection be afforded to these industries. For the best dry berries it is not possible to obtain more than 5d. per pound in New Zealand; but the middleman evidently must make money, for it is sold for 1s. 6d. per pound. It is therefore clear that the general public gain nothing by our loss.

The banana trade is increasing slowly but surely, and would have by this time reached much larger dimensions had it not been for the abnormally cold winter that checked all growth. The planters are, however, quite satisfied with the prospect.

Complete and exhaustive trade returns will be furnished with the annual report.

I have, &c.,

W. E. GUDGEON,  
Resident Commissioner.

The Hon. the Minister administering the Islands, Wellington.

### No. 125.

SIR,—

Rarotonga, Cook Islands, 22nd January, 1906.

No. 94.

I have the honour to forward enclosed Ordinance No. 17 of the Federal Council of the Cook and Northern Islands.

This Ordinance will probably prove to be a very useful measure, since it enables any member of the Council to apply the spur to the negligent or lazy landholders within his district, and the law will be strongly applied to the owners of the coral-sand zone who do not plant cocoanuts.

When this matter was brought before the Federal Council, the Ordinance contained clauses enabling the local Government to lease any waste lands and re-lease the same to intending settlers. These clauses were strongly opposed by the mission party, who for reasons that I have already given you are strongly opposed to any European element, and as I found that they were regarded with suspicion, I withdrew them from the Council rather than allow them to become a bone of contention.

I have, &c.,

W. E. GUDGEON,  
Resident Commissioner.

The Hon. the Minister administering the Islands, Wellington.

### Enclosure.

#### FEDERAL ORDINANCE No. 17.—UNIMPROVED LAND-TAX ORDINANCE, 1906.

WHEREAS there is much valuable land in the hands of the Native owners thereof which is unimproved and unplanted, and consequently of no benefit to the said owners or to the community generally: And whereas it is expedient that the Native owners should improve and plant their said lands:

Be it therefore enacted by the Federal Council of the Cook and Northern Islands, as follows:—

1. The Short Title of this Ordinance shall be "The Unimproved Land-tax Ordinance, 1906."

2. An Island Council may at any time hold an inspection of lands in any district of an island over which such Island Council has jurisdiction, and may by resolution in writing under the hand of the President of such Island Council recommend to the Resident Commissioner that the lands mentioned in such resolution be taxed as unimproved and unplanted lands. Thereupon it may be lawful for the Resident Commissioner to impose a tax on such lands not exceeding one shilling per acre per annum; and such tax shall continue to be a charge on the said land until payment, and shall be paid up to the thirty-first day of March in each year by the Native owner or occupier of the same respectively until the Resident Commissioner or some officer appointed by him for that purpose is satisfied that the land has been sufficiently improved and planted.

3. Notice of any tax imposed as aforesaid shall be duly given in the *Cook Islands Gazette*, and shall also be served on the owner or occupier of the land so taxed. Such notice shall name a reasonable time within which such tax shall be paid.

4. Any such tax may be recovered by proceedings in the High Court of the Cook Islands, or in the Resident Agent's Court in the islands where the land is situated.

5. The Registrar of the Cook and other Islands Land Titles Court shall keep records of all matters under this Ordinance; and all moneys received under this Ordinance shall be paid into the Cook Islands Treasury to the credit of the general revenue.

Passed by the Federal Council, this thirteenth day of January, one thousand nine hundred and six.

Approved.

W. E. GUDGEON,  
Resident Commissioner.

S. SAVAGE,  
Clerk to the Council.

[Assented to by the Governor, 28th June, 1906.]