

The statement of receipts and expenditure for the past year is in the hands of the printer, but I may say that at the end of the financial year 1898–99 there was a surplus in actual cash of rather more than £380. This surplus will be devoted to the payment of the first instalment due on the purchase of the Government Buildings.

In conclusion, I may say that I have had every reason to be satisfied with the conduct of public affairs both in the Government offices and the Parliament. As to the latter, there has been none of the waste of time or bickering which would seem to be inherent in legislative bodies.

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

I have, &c.,

W. E. GUDGEON,  
British Resident.

### Enclosures.

No. 6, 1899.—THE IMPORT DUTIES ACT 1898 AMENDMENT ACT, 1899.

WHEREAS by Order in Council No. 2, dated the twenty-second day of April, one thousand eight hundred and ninety-nine, it was resolved that the duty on proof spirits should be raised to twelve shillings per gallon, and that this measure should be brought before Parliament for its approval:

Be it enacted by the Parliament of Cook Islands:—

1. The Short Title of this Act shall be "The Import Duties Amendment Act, 1899."

2. From and after the passing of this Act all spirits imported shall pay a duty of twelve shillings per proof gallon. And any spirits in bond at the date of the passing of this Act, and which shall have been imported since the twenty-second of April, one thousand eight hundred and ninety-nine, shall be liable to pay the difference between the ten per cent. old duty and the twelve shillings per gallon imposed by this Act.

3. The Chief of the Government may make such regulations for the guidance of the officers administering this Act as may be found necessary, and such regulations shall have the force of law.

Passed.

Te ARIKI TAPU RANGI,  
Chairman to Cook Islands Federal Parliament.

Approved.

MAKEA, Ariki,  
Chief of the Federal Government.

Approved. To come into operation on the 2nd day of August, 1899.—W. E. GUDGEON,  
British Resident.

The Residency, 1st August, 1899.

No. 2, 1899.—AN ACT TO PROVIDE FOR THE INSTITUTION OF LOCAL GOVERNMENT WITHIN THE ISLANDS OF THE COOK GROUP.

WHEREAS by Act No. 4, 1891, the Rarotonga Council, acting under the advice and with the consent of the British Resident, gave certain powers to local bodies called the "Au," within the districts of Avarua, Arorangi, and Takitumu: And whereas confusion has arisen from the want of definition of the powers and duties of the Au aforesaid:

Be it enacted by the Parliament of the Cook Islands, with the consent of the British Resident:—

1. The Short Title of this Act shall be "The Au Empowering Act, 1899."

2. Act No. 4, 1891, of the Rarotonga Council is hereby repealed.

3. There shall be a local body, hereafter to be called the "Au," in each of the following districts: Avarua, Arorangi, and Takitumu.

4. The President of the Au in each district shall be the Ariki thereof: Provided always that if the Ariki shall decline to act, he or she may nominate some person for the approval of the Chief of the Federal Government, who, on approval, may cause the Ariki's nominee to be gazetted President of the Au of his district in the columns of the *Cook Islands Gazette*.

5. Each and every member of the Au shall hold office for the space of two years, and the election for the new Au shall be held on the first Monday in January in every second year, and the election shall be conducted in accordance with the ancient customs of the island in which this Act shall be brought into force: Provided always that no member of the Au shall be entitled to do any administrative act until he shall have been gazetted in the *Cook Islands Gazette*.

6. It shall be the duty of the President to arrange the business of the Au, and to fix the dates on which it shall meet for the despatch of business.

7. The Au of each district shall be responsible for the maintenance and repair of all roads and bridges within their boundaries, and shall construct new bridges when necessary.

8. In order to carry out the duties imposed by section 7 of this Act, the Au are hereby empowered to call out the whole or any part of the population of their district, whether Maori or European, to aid in the repairs or construction aforesaid: Provided always that those Europeans or foreigners who are liable to pay rates on their leaseholds under the provisions of "The Public Works Rating Act, 1899," shall be exempt from any roadwork whatsoever: Provided also that any European lawfully called upon to work on the roads may in lieu of such labour pay the sum of one dollar for each day's labour into the hands of the President of his district, but he shall not be liable to pay more than five dollars in any one month nor more than eight dollars in any year.

9. Any Maori or European neglecting to attend the summons of the Au under section 8, or failing to pay the dollars per diem fixed by this Act, may be summoned before the Ariki's Court of