

**NGĀTI MARU  
and  
NGĀTI PAOA  
and  
NGĀTI TAMATERĀ  
and  
NGAATI WHANAUNGA  
and  
TE PATUKIRIKIRI  
  
and  
  
THE CROWN**

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**MARUTŪĀHU IWI COLLECTIVE REDRESS DEED  
SCHEDULE: GENERAL MATTERS**

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## GENERAL MATTERS

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### TABLE OF CONTENTS

1	TAX.....	1
2	NOTICE .....	6
3	MISCELLANEOUS .....	8
4	DEFINED TERMS .....	9
5	INTERPRETATION.....	21



## GENERAL MATTERS

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### 1 TAX

**[This part is subject to the approval of the Minister of Finance under Section 65ZD of the Public Finance Act 1989 and is subject to change. Prior to formal execution of the tax indemnity by the Minister of Finance, the provisions of this part will be finalised and this note will be removed.]**

#### **[INDEMNITY]**

- 1.1 The provision of Crown redress, or an indemnity payment, to a recipient entity is not intended to be –
  - 1.1.1 a taxable supply for GST purposes; or
  - 1.1.2 assessable income for income tax purposes.
- 1.2 The Crown must, therefore, indemnify each recipient entity for –
  - 1.2.1 any GST payable by the entity in respect of the provision of Crown redress or an indemnity payment;
  - 1.2.2 any income tax payable by the entity as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the recipient entity; and
  - 1.2.3 any reasonable cost or liability incurred by the entity in taking, at the Crown's direction, action –
    - (a) relating to an indemnity demand; or
    - (b) under paragraph 1.13 or paragraph 1.14.1(b).

#### **LIMITS**

- 1.3 The tax indemnity –
  - 1.3.1 does not apply to the following (which are subject to normal tax treatment):
    - (a) any amounts paid or distributed by the Crown Forestry Rental Trust in relation to the licensed land, including rental proceeds and interest on rental proceeds;
    - (b) the transfer of the following properties:
      - (i) a commercial property;
      - (ii) a deferred selection property;

## GENERAL MATTERS

### 1: TAX

- (iii) a deferred purchase property;
    - (iv) RFR land; and
  - (c) a recipient entity's –
    - (i) use of Crown redress or an indemnity payment; or
    - (ii) payment of costs, or any other amounts, in relation to Crown redress;
- 1.3.2 does however apply to the transfer of the early release commercial property under clause 4.18.

### ACKNOWLEDGEMENTS

- 1.4 To avoid doubt, the parties acknowledge –
- 1.4.1 the Crown redress is provided with no other consideration being provided; and
  - 1.4.2 in particular, the following are not consideration for the Crown redress:
    - (a) an agreement under this deed to –
      - (i) enter into an encumbrance, or other obligation, in relation to Crown redress; or
      - (ii) pay costs (such as rates, or other outgoings, or maintenance costs) in relation to Crown redress;
    - (b) the performance of that agreement; and
  - 1.4.3 nothing in this part is intended to imply that –
    - (a) the provision of Crown redress, or an indemnity payment, is –
      - (i) a taxable supply for GST purposes; or
      - (ii) assessable income for income tax purposes; or
    - (b) if a recipient entity is a charitable trust, or other charitable entity, it receives –
      - (i) redress, assets, or rights other than for charitable purposes; or



## GENERAL MATTERS

### 1: TAX

- (ii) income other than as exempt income for income tax purposes; and
- 1.4.4 the transfer of a property listed in paragraph 1.3.2(b) under the deed documentation is a taxable supply for GST purposes; and
- 1.4.5 the recipient entities are the only entities that this deed contemplates performing a function described in section HF 2(2)(d)(i) or section HF 2(3)(e)(i) of the Income Tax Act 2007.

### CONSISTENT ACTIONS

- 1.5 None of the Marutūāhu Iwi collective entities, nor a person associated with any of them, or the Crown will act in a manner that is inconsistent with this part 1.
- 1.6 In particular, each Marutūāhu Iwi collective entity agrees that –
  - 1.6.1 from the settlement date, it will be a registered person for GST purposes, unless it is not carrying on a taxable activity; and
  - 1.6.2 neither it, nor any person associated with it, will claim with respect to the provision of Crown redress, or an indemnity payment, –
    - (a) an input credit for GST purposes; or
    - (b) a deduction for income tax purposes.

### INDEMNITY DEMANDS

- 1.7 A Marutūāhu Iwi collective entity and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that the entity may be entitled to an indemnity payment.
- 1.8 An indemnity demand –
  - 1.8.1 may be made at any time after the settlement date; but
  - 1.8.2 must not be made more than 20 working days before the due date for payment of the tax, whether that date is –
    - (a) specified in an assessment; or
    - (b) a date for the payment of provisional tax; or
    - (c) otherwise determined; and
  - 1.8.3 must be accompanied by –

## GENERAL MATTERS

### 1: TAX

- (a) evidence of the tax, and of any other amount sought, which is reasonably satisfactory to the Crown; and
- (b) if the demand relates to GST and the Crown requires, a GST tax invoice.

### INDEMNITY PAYMENTS

- 1.9 If a Marutūāhu Iwi collective entity is entitled to an indemnity payment, the Crown may make the payment to –
  - 1.9.1 the entity; or
  - 1.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, the entity.
- 1.10 The Marutūāhu Iwi collective entity must pay an indemnity payment received by it to the Commissioner of Inland Revenue, by the later of –
  - 1.10.1 the due date for payment of the tax; or
  - 1.10.2 the next working day after receiving the indemnity payment.

### REPAYMENT

- 1.11 If it is determined that some or all of the tax to which an indemnity payment relates is not payable, the Marutūāhu Iwi collective entity must promptly repay to the Crown any amount that –
  - 1.11.1 the Commissioner of Inland Revenue refunds or credits to the entity; or
  - 1.11.2 the entity has received but has not paid, and is not required to pay, to the Commissioner of Inland Revenue.
- 1.12 The Marutūāhu Iwi collective entity has no right of set-off or counterclaim in relation to an amount payable by it under paragraph 1.11.

### RULINGS

- 1.13 A Marutūāhu Iwi collective entity must assist the Crown with an application to the Commissioner of Inland Revenue for a ruling, whether binding or not, in relation to the provision of Crown redress.

### CONTROL OF DISPUTES

- 1.14 If a Marutūāhu Iwi collective entity is entitled to an indemnity payment, the Crown may –

## GENERAL MATTERS

### 1: TAX

1.14.1 by notice to the entity, require it to –

- (a) exercise a right to defer the payment of tax; and/or
- (b) take any action specified by the Crown, and confirmed by expert legal tax advice as appropriate action in the circumstances, to respond to, and/or contest, –
  - (i) a tax assessment; and/or
  - (ii) a notice in relation to the tax, including a notice of proposed adjustment; or

1.14.2 nominate and instruct counsel on behalf of the entity whenever it exercises its rights under paragraph 1.14.1; and

1.14.3 recover from the Commissioner of Inland Revenue any tax paid that is refundable.

### DEFINITIONS

1.15 In this part, unless the context requires otherwise, –

**provision**, in relation to redress, includes its payment, credit, transfer, vesting, making available, creation, or grant; and

**use**, in relation to redress or an indemnity payment, includes dealing with, payment, transfer, distribution, or application.]





## 2 NOTICE

### APPLICATION

- 2.1 Unless otherwise provided in this deed, or a deed document, this part applies to a notice under this deed or a deed document.
- 2.2 In particular, this part is subject to the provisions of part 14 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a transfer or vesting of a property under this deed or a deed document.

### REQUIREMENTS

- 2.3 A notice must be –
- 2.3.1 in writing; and
- 2.3.2 signed by the person giving it; and
- 2.3.3 addressed to the recipient at its address or facsimile number, or email address as provided –
- (a) in paragraph 2.6; or
- (b) if the recipient has given notice of a new address or facsimile number or email address, in the most recent notice of a change of address or facsimile number, or email address; and
- 2.3.4 given by –
- (a) personal delivery (including by courier) to the recipient's street address; or
- (b) sending it by pre-paid post addressed to the recipient's postal address; or
- (c) faxing it to the recipient's facsimile number; or
- (d) sending it by electronic mail to the recipient's email address.

### TIMING

- 2.4 A notice is to be treated as having been received:
- 2.4.1 at the time of delivery, if personally delivered; or



## GENERAL MATTERS

### 2: NOTICE

- 2.4.2 on the 4th day after posting, if posted; or
- 2.4.3 on the day of transmission, if faxed or sent by electronic mail.
- 2.5 However, if a notice is treated under paragraph 2.4 as having been received after 5pm on a working day, or on a non-working day, it is to be treated as having been received on the next working day.

### ADDRESSES

- 2.6 The address of –

- 2.6.1 Taonga o Marutūāhu Trustee Limited is –

*[address to be inserted prior to the signing of this deed]*

- 2.6.2 Marutūāhu Rōpū Limited Partnership is –

Business One  
433 Pollen Street  
PO Box 28  
**THAMES 3540**

Facsimile No. 07 868 6495

Email address: *[email address to be inserted prior to the signing of this deed]*

- 2.6.3 the Crown is –

C/- The Solicitor-General  
Crown Law Office  
Level 3  
Justice Centre  
19 Aitken Street  
PO Box 2858  
**WELLINGTON**

Facsimile No. 04 473 3482

Email address: library@crownlaw.govt.nz

### 3 MISCELLANEOUS

#### AMENDMENTS

- 3.1 This deed may be amended only by written agreement signed by all Marutūāhu Iwi collective entities and the Crown.

#### ENTIRE AGREEMENT

- 3.2 This deed, and each of the deed documents, in relation to the matters in it, –
- 3.2.1 constitutes the entire agreement; and
  - 3.2.2 supersedes all earlier representations, understandings, and agreements.

#### NO ASSIGNMENT OR WAIVER

- 3.3 Paragraph 3.4 applies to rights and obligations under this deed or a deed document.
- 3.4 Except as provided in this deed or a deed document, a party –
- 3.4.1 may not transfer or assign its rights or obligations; and
  - 3.4.2 does not waive a right by –
    - (a) failing to exercise it; or
    - (b) delaying in exercising it; and
  - 3.4.3 is not precluded by a single or partial exercise of a right from exercising –
    - (a) that right again; or
    - (b) another right.

## 4 DEFINED TERMS

### 4.1 In this deed –

**administering body** has the meaning given to it by section 2(1) of the Reserves Act 1977; and

**approving Ngāti Whātua settlement legislation** has the meaning given to it by section 102 of the draft collective bill; and

**assessable income** has the meaning given to it by section YA 1 of the Income Tax Act 2007; and

**attachments** means the attachments to this deed, being the deed plans, the Marutūāhu RFR area, the list of non-exclusive RFR land and the draft collective bill; and

**commercial property** means each of the following properties:

- (a) Maramarua Forest;
- (b) each NZDF property;
- (c) the Torpedo Bay property; and

**commercial redress property** means Part 6-10 Homestead Drive described in part 3 of the property redress schedule; and

**Commissioner of Inland Revenue** includes, where applicable, the Inland Revenue Department; and

**consent authority** has the meaning given to it by section 2(1) of the Resource Management Act 1991; and

**Crown** has the meaning given to it by section 2(1) of the Public Finance Act 1989; and

**Crown forest land** has the meaning given to it by section 2(1) of the Crown Forest Assets Act 1989; and

**Crown forestry licence** –

- (a) has the meaning given to it by section 2(1) of the Crown Forest Assets Act 1989; and

## GENERAL MATTERS

### 4: DEFINED TERMS

- (b) in relation to licensed land, means the licence described in relation to that land in part 4 of the property redress schedule; and

**Crown Forestry Rental Trust** means the trust established by the Crown forestry rental trust deed; and

**Crown forestry rental trust deed** means the trust deed made on 30 April 1990 establishing the Crown Forestry Rental Trust under section 34(1) of the Crown Forest Assets Act 1989; and

**Crown redress** –

- (a) means redress –
  - (i) provided by the Crown to each Marutūāhu Iwi collective entity; or
  - (ii) vested by the Marutūāhu Iwi collective redress legislation in a Marutūāhu Iwi collective entity that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes the right of a Marutūāhu Iwi collective entity under the deed documentation –
  - (i) to acquire a commercial property, a potential deferred selection property and a deferred purchase property; and
  - (ii) of first refusal in relation to RFR land; and
- (c) includes any part of the Crown redress; and
- (d) does not include an obligation of the Crown under the deed documentation to transfer any of the following properties –
  - (i) a commercial property;
  - (ii) a deferred selection property, including a potential deferred selection property;
  - (iii) a deferred purchase property;
  - (iv) RFR land;
- (e) any on-account payment made to entities other than a Marutūāhu Iwi collective entity; and

**cultural redress property** means each property described in schedule 1 of the draft collective bill to be vested in Taonga o Marutūāhu Trustee Limited; and



## GENERAL MATTERS

### 4: DEFINED TERMS

**date of this deed** means the date this deed is signed by the parties; and

**deed** means the main body of this deed, the schedules, and the attachments; and

**deed document** means a document entered into to give effect to this deed; and

**deed documentation** means this deed and the Marutūāhu Iwi collective redress legislation; and

**deed plan** means a deed plan in part 1 of the attachments; and

**deferred purchase property** means each area of land within the Waipapa area in respect of which the Crown gives notice under clause 4.33; and

**deferred selection property** means –

- (a) each property described in part 7 of the property redress schedule as a deferred selection property; and
- (b) includes a potential deferred selection property that has become a deferred selection property under clause 4.26.1; and

**documents schedule** means the documents schedule to this deed; and

**draft collective bill** means the draft collective bill in part 4 of the attachments; and

**early release commercial property** means the property described in part 6 of the property redress schedule; and

**early release commercial property transfer terms** means the agreement for sale and purchase in relation to the early release commercial property to be entered into by the Marutūāhu Rōpū Limited Partnership and the Chief Executive of LINZ; and

**encumbrance**, in relation to a property, means a lease, tenancy, licence, licence to occupy, easement, covenant, or other right or obligation, affecting that property; and

**entity** means each Marutūāhu Iwi collective entity and each governance entity; and

**Environment Court** means the court referred to in section 247 of the Resource Management Act 1991; and

**exclusive RFR land** has the meaning given to it in section 102 of the draft collective bill; and

**Fort Takapuna Guardhouse** means the building that is located on Section 3 SO 355498, and the fixtures and fittings of the building, but does not include the land; and

## GENERAL MATTERS

### 4: DEFINED TERMS

**Fort Takapuna Guardhouse area** means the land beneath the Fort Takapuna Guardhouse together with the surrounding land as shown bordered orange on deed plan OTS-403-13; and

**general matters schedule** means this schedule; and

**governance entity** means each of the following entities:

- (a) Ngāti Maru governance entity;
- (b) Ngāti Paoa governance entity;
- (c) Ngāti Tamaterā governance entity;
- (d) Ngaati Whanaunga governance entity;
- (e) Te Patukirikiri governance entity; and

**Heritage New Zealand Pouhere Taonga** means the Crown entity established by section 9 of the Heritage New Zealand Pouhere Taonga Act 2014; and

#### **GST –**

- (a) means goods and services tax chargeable under the Goods and Services Tax Act 1985; and
- (b) includes, for the purposes of part 1 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST; and

**historical claims** means claims by Maori in respect of actions or omissions before 21 September 1992 by, or on behalf of, the Crown or by, or under, legislation; and

**income tax** means income tax imposed under the Income Tax Act 2007 and includes, for the purposes of part 1 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of income tax; and

**indemnity demand** means a demand made by the governance entity to the Crown under part 1 of this schedule for an indemnity payment; and

**indemnity payment** means a payment made by the Crown under part 1 of this schedule; and

**land holding agency**, in relation to, –

- (a) a cultural redress property other than the Omaha property (Maungarei), means the Department of Conservation; and

## GENERAL MATTERS

### 4: DEFINED TERMS

- (b) the Omaha property (Maungarei), means LINZ Treaty Settlements Landbank; and
- (c) the commercial redress property and the early release commercial property, means LINZ Treaty Settlements Landbank; and
- (d) Maramarua Forest, means LINZ; and
- (e) each NZDF property and the Torpedo Bay property, means New Zealand Defence Force; and
- (f) each deferred purchase property, means New Zealand Transport Agency; and
- (g) a deferred selection property or a potential deferred selection property, the department specified opposite that property in part 7 or 8 of the property redress schedule; and

**licensed land** means Maramarua Forest; and

**LINZ** means Land Information New Zealand; and

**main body of this deed** means all of this deed, other than the schedules and attachments; and

#### **Maramarua Forest –**

- (a) means the licensed land described in part 4 of the property redress schedule as Maramarua Forest; but
- (b) excludes –
  - (i) all trees growing, standing, or lying on the land; and
  - (ii) all improvements that have been acquired by a purchaser of trees on the land or made, after the acquisition of the trees by the purchaser, or by the licensee; and

**Marutūāhu Iwi** has the meaning given to it by clause 9.2; and

**Marutūāhu Iwi collective commercial redress** means the redress provided by or under –

- (a) clauses 4.1 to 4.22, 4.25 to 4.27, 4.30 to 4.35 and 4.36 to 4.44; or
- (b) the Marutūāhu Iwi collective redress legislation giving effect to any of those clauses; and

**Marutūāhu Iwi collective cultural redress** means the redress provided by or under –



## GENERAL MATTERS

### 4: DEFINED TERMS

- (a) clauses 3.1 to 3.13; or
- (b) the Marutūāhu Iwi collective redress legislation giving effect to any of those clauses; and

**Marutūāhu Iwi collective entity** means Taonga o Marutūāhu Trustee Limited and the Marutūāhu Rōpū Limited Partnership; and

**Marutūāhu Iwi collective redress** means the Marutūāhu Iwi collective cultural redress and the Marutūāhu Iwi collective commercial redress; and

**Marutūāhu Iwi collective redress legislation** means, if the bill proposed by the Crown for introduction to the House of Representatives under clause 6.1 is passed, the resulting Act; and

**Marutūāhu Rōpū Limited Partnership** means the limited partnership of that name and established on 21 June 2013; and

**Minister** means a Minister of the Crown; and

**month** means a calendar month; and

**Ngāti Maru governance entity** means the trustees of the Ngāti Maru Rūnanga Trust; and

**Ngāti Maru Rūnanga Trust** means the trust known by that name and established by a trust deed dated 15 October 2013; and

**Ngāti Paoa governance entity** means the trustees of the Ngāti Paoa Iwi Trust; and

**Ngāti Paoa Iwi Trust** means the trust known by that name and established by a trust deed dated 4 October 2013; and

**Ngāti Tamaterā governance entity** means the trustees of the Ngāti Tamaterā Treaty Settlement Trust; and

**Ngāti Tamaterā Treaty Settlement Trust** means the trust known by that name and established by a trust deed dated 22 October 2013; and

**Ngaati Whanaunga governance entity** means the trustees of the Ngaati Whanaunga Trust; and

**[Ngaati Whanaunga Ruunanga Trust** means the trust known by that name and established by a trust deed dated [date] and signed by [name, place of residence, and occupation of signatories]; and] [to be completed in the signing version of this deed]



## GENERAL MATTERS

### 4: DEFINED TERMS

**Ngāti Whātua** means the descendants of Haumoewarangi, a tupuna of Ngāti Whātua as provided for in section 4(2) of the Te Runanga o Ngati Whatua Act 1988; and

**Ngāti Whātua governance entity** has the meaning given to it by section 102 of the draft collective bill; and

**non-exclusive RFR land** has the meaning given to it in section 102 of the draft collective bill; and

**notice** means a notice given under part 2 of this schedule, or any other applicable provisions of this deed, and **notify** has a corresponding meaning; and

**NTKT governance entity** means the governance entity under the NTKT deed of settlement; and

**NTKT deed of settlement** means the deed of settlement of historical claims entered into by Ngāi Tai ki Tāmaki, the NTKT governance entity and the Crown on 7 November 2015; and

**NTKT settlement date** means the settlement date under the Ngāi Tai ki Tāmaki Claims Settlement Act 2018; and

**NWOK Development Trust** means the Nga Maunga Whakahii o Kaipara Development Trust established for the benefit of Ngāti Whātua o Kaipara by the Ngā Maunga Whakahii o Kaipara Tari Pupuritaonga trust deed dated 4 April 2011; and

**NWOK settlement legislation** means Ngāti Whātua o Kaipara Claims Settlement Act 2013, being the settlement legislation under the NWOK deed of settlement; and

**NZDF property** means each New Zealand Defence force property described in subpart A, subpart B and subpart C of part 5 of the property redress schedule; and

**NZDF settlement date** means the date that is 60 working days after the settlement date; and

**party** means each of the following:

- (a) Ngāti Maru:
- (b) Ngāti Paoa:
- (c) Ngāti Tamaterā:
- (d) Ngaati Whanaunga:
- (e) Te Patukirikiri:

## GENERAL MATTERS

### 4: DEFINED TERMS

(f) each Marutūāhu Iwi collective entity:

(g) the Crown; and

**person** includes an individual, a corporation sole, a body corporate, and an unincorporated body; and

**potential deferred selection property** means each property described in part 8 of the property redress schedule as a potential deferred selection property; and

**property redress schedule** means the property redress schedule to this deed; and

**purchased deferred selection property** means each deferred selection property in relation to which the Marutūāhu Rōpū Limited Partnership or other relevant entity, as the case may be, and the Crown are to be treated under paragraph 10.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

**recipient entity** means, in respect of each of the following properties, the entity in which the property is to be vested, or to which the property is to be transferred:

(a) each cultural redress property:

(b) the commercial redress property:

(c) each commercial property:

(d) each purchased deferred selection property:

(e) each deferred purchase property; and

**Record of Agreement** means the agreement entered into by Ngāti Maru, Ngāti Paoa, Ngāti Tamaterā, Ngaati Whanaunga and Te Patukirikiri and the Crown dated 17 May 2013; and

**rental proceeds** has the meaning given to it by the Crown forestry rental trust deed; and

**representative entity** means –

(a) each Marutūāhu Iwi collective entity;

(b) each governance entity; and

(c) a person (including any trustee or trustees) acting for or on behalf of:

(i) the collective group referred to in clause 9.2; or

## GENERAL MATTERS

### 4: DEFINED TERMS

- (ii) any one or more members of the Marutūāhu Iwi; or
- (iii) any one or more of the whānau, hapū, or groups of individuals referred to in clause 9.2; and

**resource consent** has the meaning given to it by section 2(1) of the Resource Management Act 1991; and

**resumptive memorial** means a memorial entered on a certificate of title or computer register under any of the following sections:

- (a) 27A of the State-Owned Enterprises Act 1986;
- (b) 211 of the Education Act 1989;
- (c) 38 of the New Zealand Railways Corporation Restructuring Act 1990; and

**RFR land** has the meaning given to it in section 103 of the draft collective bill; and

**RFR landowner** has the meaning given to it in section 102 of the draft collective bill; and

**schedules** means the schedules to this deed, being the general matters schedule, the property redress schedule, and the documents schedule; and

**settlement date** means the date that is 60 working days after the date on which the Marutūāhu Iwi collective redress legislation comes into force; and

**shared RFR land** means the land described in clause 4.39; and

**statement of association** means, in respect of the Marutūāhu Iwi, and each of them, each statement of association in the documents schedule; and

**statutory acknowledgment** has the meaning given to it by section 55 of the draft collective bill; and

**Sunny Bay Wharf** means the wharf described in clause 3.2, being the wharf partly located on the Te Kawau Tu Maro property (Kawau) and partly in the common marine and coastal area (as defined in the Marine and Coastal Area (Takutai Moana) Act 2011; and

**Tamaki Makaurau Collective Redress Deed** means the deed entitled Ngā Mana Whenua o Tamaki Makaurau Collective Redress Deed and signed by the Crown and certain mandated signatories for and on behalf of Ngā Mana Whenua o Tamaki Makaurau; and



## GENERAL MATTERS

### 4: DEFINED TERMS

**Taonga o Marutūāhu Trust** means the trust known by that name and established by trust deed in a form previously approved by the Crown; and

**Taonga o Marutūāhu Trustee Limited** means the company of that name acting in its capacity as trustee of the Taonga o Marutūāhu Trust and to be established under clause 6.7; and

**tax** includes income tax and GST; and

**taxable activity** has the meaning given to it by section 6 of the Goods and Services Tax Act 1985; and

**taxable supply** has the meaning given to it by section 2 of the Goods and Services Tax Act 1985; and

**tax indemnity** means an indemnity given by the Crown under part 1 of this schedule; and

**Te Kawerau Iwi Settlement Trust** means the trust of that name established by a trust deed dated 21 February 2014; and

**Te Patukirikiri governance entity** means the trustees of the Te Patukirikiri Iwi Trust; and

**Te Patukirikiri Iwi Trust** means the trust known by that name and established by a trust deed dated 24 October 2013 ; and

**Torpedo Bay property** means the property described by that name in subpart D of part 5 of the property redress schedule; and

**Torpedo Bay property settlement date** has the meaning given to it in clause 4.15; and

**transfer value, –**

- (a) in relation to the early release commercial property, commercial redress property and each commercial property, means the transfer value provided in part 3, part 4, part 5 or part 6 for that property; and
- (b) in relation to a deferred selection property or a deferred purchase property, has the meaning given to it in part 15 of the property redress schedule; and

**trustees of the NWOK Development Trust** means the trustees from time to time of that trust; and

**trustees of the Ngāti Maru Rūnanga Trust** means the trustees from time to time of that trust; and



## GENERAL MATTERS

### 4: DEFINED TERMS

**trustees of the Ngāti Paoa Iwi Trust** means the trustees from time to time of that trust; and

**trustees of the Ngāti Tamaterā Treaty Settlement Trust** means the trustees from time to time of that trust; and

**trustees of the Ngaati Whanaunga Trust** means the trustees from time to time of that trust; and

**trustees of the Te Kawerau Iwi Settlement Trust** means the trustees, acting in their capacity as trustees, of the Te Kawerau Iwi Settlement Trust; and

**trustees of the Te Patukirikiri Trust** means the trustees from time to time of that trust; and

**validation notice** has the meaning given to it in paragraph 11.4.1 of the property redress schedule; and

**vesting**, in relation to a cultural redress property, means its vesting under the Marutūāhu Iwi collective redress legislation; and

**Waipapa land** means the land described in part 9 of the property redress schedule; and

**Waitangi Tribunal** means the tribunal established by section 4 of the Treaty of Waitangi Act 1975; and

**working day** means a day that is not –

- (a) a Saturday or a Sunday; or
- (b) Waitangi Day, Good Friday, Easter Monday, Anzac Day, the Sovereign's Birthday, or Labour Day; or
- (c) if Waitangi Day or Anzac Day falls on a Saturday or Sunday, the following Monday; or
- (d) a day in the period commencing with 25 December in any year and ending with 15 January in the following year; or
- (e) a day that is observed as the anniversary of the province of –
  - (i) Wellington; or
  - (ii) Auckland; and

## GENERAL MATTERS

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### 4: DEFINED TERMS

**writing** means representation in a visible form and on a tangible medium (such as print on paper).

## 5 INTERPRETATION

- 5.1 This part applies to this deed's interpretation, unless the context requires a different interpretation.
- 5.2 Headings do not affect the interpretation.
- 5.3 A term defined by –
  - 5.3.1 this deed has the meaning given to it by this deed; and
  - 5.3.2 the draft collective bill, but not by this deed, has the meaning given to it by that bill, where used in this deed.
- 5.4 All parts of speech, and grammatical forms, of a defined term have corresponding meanings.
- 5.5 The singular includes the plural and vice versa.
- 5.6 One gender includes the other genders.
- 5.7 Any monetary amount is in New Zealand currency.
- 5.8 Time is New Zealand time.
- 5.9 Something, that must or may be done on a day that is not a working day, must or may be done on the next working day.
- 5.10 A period of time specified as –
  - 5.10.1 beginning on, at, or with a specified day, act, or event includes that day or the day of the act or event; or
  - 5.10.2 beginning from or after a specified day, act, or event does not include that day or the day of the act or event; or
  - 5.10.3 ending by, on, at, with, or not later than, a specified day, act, or event includes that day or the day of the act or event; or
  - 5.10.4 ending before a specified day, act or event does not include that day or the day of the act or event; or
  - 5.10.5 continuing to or until a specified day, act, or event includes that day or the day of the act or event.

## GENERAL MATTERS

### 5: INTERPRETATION

#### 5.11 A reference to –

- 5.11.1 an agreement or document, including this deed or a document in the documents schedule, means that agreement or that document as amended, novated, or replaced; and
- 5.11.2 legislation, including the Marutūāhu Iwi collective redress legislation, means that legislation as amended, consolidated, or substituted; and
- 5.11.3 a party includes a permitted successor of that party; and
- 5.11.4 a particular Minister includes any Minister who, under the authority of a warrant or with the authority of the Prime Minister, is responsible for the relevant matter.

#### 5.12 An agreement by two or more persons binds them jointly and severally.

#### 5.13 If the Crown must endeavour to do something or achieve some result, the Crown –

- 5.13.1 must use reasonable endeavours to do that thing or achieve that result; but
- 5.13.2 is not required to propose for introduction to the House of Representatives any legislation, unless expressly required by this deed.

#### 5.14 Provisions in –

- 5.14.1 the main body of this deed are referred to as clauses; and
- 5.14.2 the property redress, and general matters, schedules are referred to as paragraphs; and
- 5.14.3 the documents in the documents schedule are referred to as clauses; and
- 5.14.4 the draft collective bill are referred to as sections.

#### 5.15 If there is a conflict between a provision that is –

- 5.15.1 in the main body of this deed and a provision in a schedule or an attachment, the provision in the main body of the deed prevails; and
- 5.15.2 in English and a corresponding provision in Māori, the provision in English prevails.

#### 5.16 The deed plans in the attachments that are referred to in the statutory acknowledgements indicate the general locations of the relevant sites and areas but not their precise boundaries.



## GENERAL MATTERS

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### 5: INTERPRETATION

- 5.17 The deed plans in part 1 of the attachments that show the cultural redress properties indicate the general locations of the relevant properties but are for information purposes only and do not show their precise boundaries. The legal descriptions for the cultural redress properties are shown in schedule 1 of the draft collective bill.