NGĀTI RĀHIRI TUMUTUMU and THE TRUSTEES OF THE NGĀTI TUMUTUMU TRUST and THE CROWN  DEED OF SETTLEMENT SCHEDULE: GENERAL MATTERS
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GENERAL MATTERS

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# 1 IMPLEMENTATION OF SETTLEMENT

- 1.1 The governance entity must use best endeavours to ensure that every historical claim proceeding is discontinued
  - 1.1.1 by the settlement date; or
  - 1.1.2 as soon as practicable after the settlement date.
- 1.2 After the settlement date, the Crown may, do all or any of the following:
  - 1.2.1 advise the Waitangi Tribunal (or any other tribunal, court, or judicial body) of the settlement:
  - 1.2.2 request the Waitangi Tribunal to amend its register of claims, and adapt its procedures, to reflect the settlement:
  - 1.2.3 from time to time propose for introduction to the House of Representatives a bill or bills for either or both of the following purposes:
    - (a) terminating any historical claim proceeding:
    - (b) giving further effect to this deed, including achieving -
      - (i) certainty in relation to a party's rights and/or obligations; and/or
      - (ii) a final and durable settlement.
- 1.3 The Crown may cease, in relation to Ngāti Rāhiri Tumutumu or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 Ngāti Rāhiri Tumutumu and every representative entity must
  - 1.4.1 support a bill referred to in paragraph 1.2.3; and
  - 1.4.2 not object to a bill removing resumptive memorials from any record of title.

# 2 INTEREST

- 2.1 The Crown must pay interest on the financial and commercial redress amount less the amounts paid under clause 6.1 to the governance entity on the settlement date.
- 2.2 The interest under paragraph 2.1 is payable
  - 2.2.1 on \$5,500,000 (being the financial and commercial redress amount) for the period
    - (a) beginning on 17 May 2013, being the date the lwi of Hauraki and the Crown agreed on the amount to be paid to the lwi of Hauraki collectively for settlement of claims in the Pare Hauraki redress area (as defined in the Pare Hauraki Collective Redress Deed); and
    - (b) ending on 7 June 2021, being the day before the first on-account payment was made to the governance entity and the early release commercial property was transferred to the governance entity; and
  - 2.2.2 on \$4,723,000 for the period
    - (a) beginning on 8 June 2021, being the day the first on-account payment was made to the governance entity and the early release commercial property was transferred to the governance entity; and
    - (b) ending on the day before the payment date (being the day the second onaccount payment is made to the governance entity); and
  - 2.2.3 on \$3,223,000 for the period
    - (a) beginning on the payment date, being the day that the second on-account payment is made to the governance entity; and
    - (b) ending on the day before the Pare Hauraki Early Release Commercial Redress Properties are transferred pursuant to the Pare Hauraki Collective Redress Deed; and
  - 2.2.4 on \$1,699,683 for the period
    - (a) beginning on the day the Pare Hauraki Early Release Commercial Redress Properties are transferred pursuant to the Pare Hauraki Collective Redress Deed; and
    - (b) ending on the day before the settlement date.
- 2.3 The interest is -

# 2: INTEREST

- 2.3.1 payable at the rate from time to time set as the official cash rate by the Reserve Bank, calculated on a daily basis but not compounding; and
- 2.3.2 subject to any tax payable in relation to it; and
- 2.3.3 payable after withholding any tax required by legislation to be withheld.

# 3 TAX

# **INDEMNITY**

- 3.1 The provision of Crown redress, or an indemnity payment, to the governance entity is not intended to be
  - 3.1.1 a taxable supply for GST purposes; or
  - 3.1.2 assessable income for income tax purposes.
- 3.2 The Crown must, therefore, indemnify the governance entity for
  - 3.2.1 any GST payable by the governance entity in respect of the provision of Crown redress or an indemnity payment; and
  - 3.2.2 any income tax payable by the governance entity as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the governance entity; and
  - 3.2.3 any reasonable cost or liability incurred by the governance entity in taking, at the Crown's direction, action
    - (a) relating to an indemnity demand; or
    - (b) under paragraph 3.13 or paragraph 3.14.1(b).

# **LIMITS**

- 3.3 The tax indemnity does not apply to the following (which are subject to normal tax treatment):
  - 3.3.1 interest paid under part 2:
  - 3.3.2 the transfer of a deferred selection property under the settlement documentation:
  - 3.3.3 the governance entity's
    - (a) use of Crown redress or an indemnity payment; or
    - (b) payment of costs, or any other amounts, in relation to Crown redress.

# **ACKNOWLEDGEMENTS**

- 3.4 To avoid doubt, the parties acknowledge
  - 3.4.1 the Crown redress is provided
    - (a) to settle the historical claims; and

# 3: TAX

- (b) with no other consideration being provided; and
- 3.4.2 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
- 3.4.3 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 the governance entity is a charitable trust, or other charitable entity, it receives
    - (i) redress, assets, or rights other than for charitable purposes; or
    - (ii) income other than as exempt income for income tax purposes; and
- 3.4.4 the transfer of a deferred selection property under the settlement documentation is a taxable supply for GST purposes; and
- 3.4.5 the governance entity is the only entity 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**

- 3.5 None of the governance entity, a person associated with it, or the Crown will act in a manner that is inconsistent with this part 3.
- 3.6 In particular, the governance entity agrees that
  - 3.6.1 from the settlement date, it will be a registered person for GST purposes, unless it is not carrying on a taxable activity; and
  - 3.6.2 neither it, nor any person associated with it, will claim with respect to the provision of Crown redress, or an indemnity payment, –

# 3: TAX

- (a) an input credit for GST purposes; or
- (b) a deduction for income tax purposes.

# **INDEMNITY DEMANDS**

- 3.7 The governance entity and the Crown must give notice to the other as soon as reasonably possible after becoming aware that the governance entity may be entitled to an indemnity payment.
- 3.8 An indemnity demand
  - 3.8.1 may be made at any time after the settlement date; but
  - 3.8.2 must not be made more than 20 business 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
  - 3.8.3 must be accompanied by -
    - (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**

- 3.9 If the governance entity is entitled to an indemnity payment, the Crown may make the payment to
  - 3.9.1 the governance entity; or
  - 3.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, the governance entity.
- 3.10 The governance entity must pay an indemnity payment received by it to the Commissioner of Inland Revenue, by the later of
  - 3.10.1 the due date for payment of the tax; or
  - 3.10.2 the next business day after receiving the indemnity payment.

# 3: TAX

# **REPAYMENT**

- 3.11 If it is determined that some or all of the tax to which an indemnity payment relates is not payable, the governance entity must promptly repay to the Crown any amount that
  - 3.11.1 the Commissioner of Inland Revenue refunds or credits to the governance entity; or
  - 3.11.2 the governance entity has received but has not paid, and is not required to pay, to the Commissioner of Inland Revenue.
- 3.12 The governance entity has no right of set-off or counterclaim in relation to an amount payable by it under paragraph 3.11.

# **RULINGS**

3.13 The governance 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**

- 3.14 If the governance entity is entitled to an indemnity payment, the Crown may
  - 3.14.1 by notice to the governance entity, require it to
    - (a) exercise a right to defer the payment of tax; and/or
    - 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
  - 3.14.2 nominate and instruct counsel on behalf of the governance entity whenever it exercises its rights under paragraph 3.14.1; and
  - 3.14.3 recover from the Commissioner of Inland Revenue any tax paid that is refundable.

3: TAX

# **DEFINITIONS**

3.15 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.

# PARE HAURAKI EARLY RELEASE COMMERCIAL REDRESS PROPERTIES AND COMMERCIAL REDRESS PROPERTIES UNDER PARE HAURAKI COLLECTIVE REDRESS DEED

3.16 The Pare Hauraki Early Release Commercial Redress Properties and the commercial redress properties received from the Pare Hauraki collective commercial entity (under clause 16.7 of the Pare Hauraki Collective Redress Deed) have the same treatment for tax, referred to in this part, as if those properties were received from the Crown directly.

# 4 NOTICE

# **APPLICATION**

- 4.1 Unless otherwise provided in this deed, or a settlement document, this part applies to a notice under this deed or a settlement document.
- 4.2 In particular, this part is subject to the provisions of part 7 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a cultural redress property or a deferred selection property.

# **REQUIREMENTS**

- 4.3 A notice must be -
  - 4.3.1 in writing; and
  - 4.3.2 signed by the person giving it (but, if the governance entity is giving the notice, it is effective if not less than four trustees sign it); and
  - 4.3.3 addressed to the recipient at its address, facsimile number, or email address as provided
    - (a) in paragraph 4.6; or
    - (b) if the recipient has given notice of a new address, facsimile number or email address, in the most recent notice of a change of address, facsimile number or email address; and
  - 4.3.4 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) by faxing it to the recipient's facsimile number; or
    - (d) sending it by electronic mail to the recipient's email address.

# **TIMING**

- 4.4 A notice is to be treated as having been received:
  - 4.4.1 at the time of delivery, if personally delivered; or
  - 4.4.2 on the sixth day after posting, if posted; or
  - 4.4.3 on the day of transmission, if faxed or sent by electronic mail.

# 4: NOTICE

4.5 However, if a notice is treated under paragraph 4.4 as having been received after 5pm on a business day, or on a non-business day, it is to be treated as having been received on the next business day.

# **ADDRESSES**

- 4.6 The address of -
  - 4.6.1 Ngāti Rāhiri Tumutumu and the governance entity is -

2A Miro Street **TE AROHA** 3320

4.6.2 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

# 5 MISCELLANEOUS

# **AMENDMENTS**

5.1 This deed may be amended only by written agreement signed by the governance entity and the Crown.

# **ENTIRE AGREEMENT**

- 5.2 This deed, and each of the settlement documents, in relation to the matters in it,
  - 5.2.1 constitutes the entire agreement between the parties; and
  - 5.2.2 supersedes all earlier representations, understandings, and agreements.

# NO ASSIGNMENT OR WAIVER

- 5.3 Paragraph 5.4 applies to rights and obligations under this deed or a settlement document.
- 5.4 Except as provided in this deed or a settlement document, a party
  - 5.4.1 may not transfer or assign its rights or obligations; and
  - 5.4.2 does not waive a right by -
    - (a) failing to exercise it; or
    - (b) delaying in exercising it; and
  - 5.4.3 is not precluded by a single or partial exercise of a right from exercising
    - (a) that right again; or
    - (b) another right.

# NAMES USED IN PLACE OF OFFICIAL OR RECORDED GEOGRAPHIC NAMES

5.5 The following is a list of each name used in this deed that is not the official or recorded geographic name for the place or feature:

# 4: NOTICE

Name used in deed	Official or recorded name	
Ruamaahua	Alderman Islands (Ruamaahu) Nature Reserve	
Waihou and Piako Rivers	Waihou River Piako River	
Tīkapa Moana	Hauraki Gulf / Tīkapa Moana	

# 6 DEFINED TERMS

#### 6.1 In this deed -

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

**agreed transfer value** means the transfer value agreed for the early release commercial property and each Pare Hauraki Early Release Commercial Redress Property and each commercial redress property as listed in the Pare Hauraki Collective Redress Deed; and

area of interest means the area identified as the area of interest in the attachments; 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 area of interest, the deed plans, the Te Aroha College House site (land only) diagram, and the draft settlement bill; and

Balance school site has the meaning given to it by clause 6.10.1; and

board of trustees has the meaning given to it by clause 6.7; and

business 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, Te Rā Aro ki a Matariki/Matariki Observance Day, 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

**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

# 6: DEFINED TERMS

**conservation board** means a board established under section 6L of the Conservation Act 1987; and

**conservation document** means the conservation management strategy, conservation management plan or national park management plan; and

**conservation management plan** has the meaning given to it by section 12 of the draft settlement bill; and

**conservation management strategy** has the meaning given to it by section 12 of the draft settlement bill; and

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

# Crown redress -

- (a) means redress -
  - (i) provided by the Crown to the governance entity; or
  - (ii) vested by the settlement legislation in the governance entity that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes the right of the governance entity under the settlement documentation to acquire a deferred selection property; and
- (c) includes any part of the Crown redress; and
- (d) does not include -
  - (i) an obligation of the Crown under the settlement documentation to transfer a deferred selection property; or
  - (ii) a deferred selection property; or
  - (iii) any on-account payment made to entities other than the governance entity; and

cultural redress means the redress provided by or under -

- (a) clauses 5.1 to 5.37 and clause 5.42; or
- (b) the settlement legislation giving effect to any of those clauses; and

**cultural redress property** means each property described in schedule 1 of the draft settlement bill; and

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

# 6: DEFINED TERMS

**deed of on-account** means the deed between the parties dated 8 June 2021 recording certain on-account arrangements; and

deed of recognition means the deed of recognition in the documents schedule; and

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

deed plan means a deed plan in the attachments; and

**deferred selection period** means each period starting on the settlement date and lasting for the period of time specified for each deferred selection property under the heading "Deferred selection period" in the tables set out in part 4 of the property redress schedule; and

**deferred selection property** means each property described in part 4 of the property redress schedule; and

**Director-General of Conservation** has the same meaning as Director-General in section 2(1) of the Conservation Act 1987; and

documents schedule means the documents schedule to this deed; and

draft settlement bill means the draft settlement bill in the attachments; and

early release commercial property means the property described in part 3 of the property redress schedule; and

**eligible members of Ngāti Rāhiri Tumutumu** means a member of Ngāti Rāhiri Tumutumu who on 11 August 2017 was –

- (a) aged 18 years or over; and
- (b) registered on the register of members of Ngāti Rāhiri Tumutumu kept by the Ngāti Rāhiri Tumutumu Settlements Committee for the purpose of voting on
  - (i) the ratification, and signing, of this deed; and
  - (ii) the approval of the governance entity to receive the redress; 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

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

financial and commercial redress means the redress provided by or under -

# 6: DEFINED TERMS

- (a) clauses 6.1 to 6.10 and 6.13 to 6.15; or
- (b) the settlement legislation giving effect to any of those clauses; and

**financial and commercial redress amount** means the amount referred to in clause 6.1 as the financial and commercial redress amount; and

first on-account payment means the amount referred to in clause 6.1.1; and

general matters schedule means this schedule; and

**governance entity** means the trustees of the Ngāti Tumutumu Trust, in their capacity as trustees of that trust; 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 3 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST; and

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

**historical claim proceeding** means an historical claim made in any court, tribunal, or other judicial body; and

historical claims has the meaning given to it by clauses 10.2 to 10.4; and

# income tax means:

- (a) income tax imposed under the Income Tax Act 2007; and
- (b) includes, for the purposes of part 3 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 3 of this schedule for an indemnity payment; and

**indemnity payment** means a payment made by the Crown under part 3 of this schedule; and

# lwi of Hauraki means -

(a) the collective group comprising the following iwi:

# 6: DEFINED TERMS

	(i)	Hako; and		
	(ii)	Ngāi Tai ki Tāmaki; and		
	(iii)	Ngāti Hei; and		
	(iv)	Ngāti Maru; and		
	(v)	Ngāti Paoa; and		
	(vi)	Ngāti Porou ki Hauraki; and		
	(vii)	Ngāti Pūkenga; and		
	(viii)	Ngāti Rāhiri Tumutumu; and		
	(ix)	Ngāti Tamaterā; and		
	(x)	Ngāti Tara Tokanui; and		
	(xi)	Ngaati Whanaunga; and		
	(xii)	Te Patukirikiri; and		
(b)		acludes the individuals who are members of one or more of the iwi listed in aragraph (a); and		
(c)		includes any whānau, hapū or group to the extent that it is composed of those individuals; and		
(d)		where the context requires, means one or more of the iwi listed in subclause (a) of this definition; and		
land holding agency, in relation to, –				
(a)	the	following cultural redress properties means Land Information New Zealand:		
	(i)	Kahumaro whenua:		
	(ii)	Te Ruinga whenua:		
	(iii)	Waterford Road property; and		

the remaining cultural redress properties means the Department of Conservation;

(b)

# 6: DEFINED TERMS

(c) a deferred selection property, means the department specified opposite that property in part 4 of the property redress schedule; and

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

**mandated negotiators** means the individuals identified as the mandated negotiators by clause 10.7.1; and

**mandated signatories** means the individuals identified as the mandated signatories by clause 10.7.2; and

member of Ngāti Rāhiri Tumutumu means an individual referred to in clause 10.5.1; and

Minister means a Minister of the Crown; and

month means a calendar month; and

**national park management plan** has the meaning given to it by section 12 of the draft settlement bill; and

**New Zealand Conservation Authority** means the authority established under section 6A of the Conservation Act 1987; and

Ngāti Maru means the iwi known as Ngāti Maru; and

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

**Ngāti Maru settlement legislation** means legislation that settles the historical claims of Ngāti Maru; and

Ngāti Rāhiri Tumutumu has the meaning given to it by clause 10.5; and

Ngāti Tamaterā means the iwi known as Ngāti Tamaterā; and

**Ngāti Tamaterā settlement legislation** means legislation that settles the historical claims of Ngāti Tamaterā; and

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

**Ngāti Tumutumu Trust** means the trust known by that name and established by a trust deed dated 22 August 2018; and

**notice** means a notice given under part 4 of this schedule, or any other applicable provisions of this deed, and notify has a corresponding meaning; and

# 6: DEFINED TERMS

**on-account payments** means the first on-account payment and the second on-account payment;

overlay area means the area listed in clause 5.1.1; and

**overlay classification** has the meaning given to that term in section 79 of the draft settlement bill; and

Pare Hauraki Collective Redress Deed means the deed signed by the Crown and certain mandated signatories for and on behalf of the lwi of Hauraki; and

Pare Hauraki Collective Redress legislation means, if the bill proposed by the Crown for introduction to the House of Representatives giving effect to the Pare Hauraki Collective Redress Deed is passed, the resulting Act; and

**Pare Hauraki Early Release Commercial Redress Property** means each property referred to in clauses 7.3.1 to 7.3.4; and

party means each of the following:

- (a) Ngāti Rāhiri Tumutumu:
- (b) the governance entity:
- (c) the Crown; and

**payment date** means a date being no later than five business days after the date that the bill proposed by the Crown for introduction to the House of Representatives in relation to this settlement deed is introduced to the House of Representatives; and

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

**primary industries protocol** means the primary industries protocol in the documents schedule; and

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

protection principles means the protection principles in the documents schedule; and

protocol means a protocol issued under clause 5.8 and the settlement legislation; and

**purchased deferred selection property** means each deferred selection property in relation to which the governance entity and the Crown are to be treated under paragraph 5.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

# 6: DEFINED TERMS

#### redress means -

- (a) the acknowledgements and the apology made by the Crown under clauses 3.1 to 3.19; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

**relevant consent authority** for a statutory area, means a consent authority of a region or district that contains, or is adjacent to, the statutory area; and

# representative entity means -

- (a) the governance entity; and
- (b) a person (including any trustee or trustees) acting for or on behalf of
  - (i) the collective group referred to in clause 10.5.1; or
  - (ii) any one or more members of Ngāti Rāhiri Tumutumu; or
  - (iii) any one or more of the whānau, hāpu, or groups of individuals referred to in clause 10.5.2; and

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

**responsible Minister** has the meaning given to it by section 107 of the draft settlement bill; and

**resumptive memorial** means a memorial entered on a record of title under any of the following sections:

- (a) 27A of the State-Owned Enterprises Act 1986:
- (b) 568 of the Education and Training Act 2020:
- (c) 38 of the New Zealand Railways Corporation Restructuring Act 1990; and

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

second on-account payment means the amount referred to in clause 6.1.5; and

**settlement** means the settlement of the historical claims under this deed and the settlement legislation; and

# 6: DEFINED TERMS

**settlement date** means the date that is 60 business days after the date on which the settlement legislation comes into force; and

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

settlement documentation means this deed and the settlement legislation; and

**settlement legislation** means, if the bill proposed by the Crown for introduction to the House of Representatives is passed, the resulting Act; and

**statement of association** means each statement of association in the documents schedule; and

**statement of Ngāti Rāhiri Tumutumu values** means, in relation to the overlay area, the statement –

- (a) made by Ngāti Rāhiri Tumutumu of their values relating to their cultural, spiritual, historical, and traditional association with the site; and
- (b) that is in the form set out in part 1 of the documents schedule at the settlement date; and

**statutory acknowledgement** has the meaning given to it by section 94 of the draft settlement bill; and

**statutory area** means an area listed in clause 5.3.1; and

taonga tūturu protocol means the taonga tūturu protocol in the documents schedule; 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 3 of this schedule; and

**Te Aroha College House site (land only)** means the property described in subpart B of part 4 of the property redress schedule – subject to ground verification; and

**transfer value**, in relation to a deferred selection property, has the meaning given to it in part 8 of the property redress schedule; and

**Treaty of Waitangi** means the Treaty of Waitangi as set out in schedule 1 to the Treaty of Waitangi Act 1975; and

# 6: DEFINED TERMS

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

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

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

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

# 7 INTERPRETATION

- 7.1 This part applies to this deed's interpretation, unless the context requires a different interpretation.
- 7.2 Headings do not affect the interpretation.
- 7.3 A term defined by
  - 7.3.1 this deed has the meaning given to it by this deed; and
  - 7.3.2 the draft settlement bill, but not by this deed, has the meaning given to it by that bill.
- 7.4 All parts of speech and grammatical forms of a defined term have corresponding meanings.
- 7.5 The singular includes the plural and vice versa.
- 7.6 One gender includes the other genders.
- 7.7 Any monetary amount is in New Zealand currency.
- 7.8 Time is New Zealand time.
- 7.9 Something that must or may be done on a day that is not a business day must or may be done on the next business day.
- 7.10 A period of time specified as -
  - 7.10.1 beginning on, at, or with a specified day, act, or event includes that day or the day of the act or event; or
  - 7.10.2 beginning from or after a specified day, act, or event does not include that day or the day of the act or event; or
  - 7.10.3 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
  - 7.10.4 ending before a specified day, act or event does not include that day or the day of the act or event; or
  - 7.10.5 continuing to or until a specified day, act, or event includes that day or the day of the act or event.

# 7: INTERPRETATION

# 7.11 A reference to -

- 7.11.1 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
- 7.11.2 legislation, including the settlement legislation, means that legislation as amended, consolidated, or substituted; and
- 7.11.3 a party includes a permitted successor of that party; and
- 7.11.4 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.
- 7.12 An agreement by two or more persons binds them jointly and severally.
- 7.13 If the Crown must endeavour to do something or achieve some result, the Crown
  - 7.13.1 must use reasonable endeavours to do that thing or achieve that result; but
  - 7.13.2 is not required to propose for introduction to the House of Representatives any legislation, unless expressly required by this deed.

#### 7.14 Provisions in –

- 7.14.1 the main body of this deed are referred to as clauses; and
- 7.14.2 the property redress and general matters schedules are referred to as paragraphs; and
- 7.14.3 the documents in the documents schedule are referred to as clauses; and
- 7.14.4 the draft settlement bill are referred to as sections.
- 7.15 If there is a conflict between a provision that is
  - 7.15.1 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
  - 7.15.2 in English and a corresponding provision in Māori, the provision in English prevails.
- 7.16 The deed plans in the attachments that are referred to in the overlay classification and the statutory acknowledgement indicate the general locations of the relevant site and areas but not their precise boundaries.

# 7: INTERPRETATION

7.17 The deed plans in 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 settlement bill.