NGĀTI TAMA KI TE TAU IHU

and

THE CROWN

DEED OF SETTLEMENT SCHEDULE: GENERAL MATTERS

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1 EFFECT OF SETTLEMENT

IMPLEMENTATION

1.1 The Ngāti Tama ki Te Waipounamu trustees must use their best endeavours to ensure that every historical claim proceeding is discontinued:

1.1.1 by the settlement date; or

1.1.2 if not by the settlement date, as soon as practicable afterwards.

1.2 The Crown may, after the settlement date, 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; and

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 an historical claim proceedings;

(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 any land bank arrangement in relation to Ngāti Tama ki Te Tau Ihu or a representative entity, except to the extent necessary to enable the Crown to comply with its obligations under this deed in relation to deferred selection properties.

1.4 Ngāti Tama ki Te Tau Ihu and the Ngāti Tama ki Te Waipounamu trustees 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 certificate of title or computer register.

2 TAX

2.1 The parties agree that:

2.1.1 the payment, credit, or transfer of redress by the Crown to the Ngāti Tama ki Te Waipounamu trustees is made as redress to settle the historical claims and is not intended to be, or to give rise to:

(a) a taxable supply for GST purposes; or

(b) assessable income for income tax purposes.

2.1.2 neither the Ngāti Tama ki Te Waipounamu Trust, Ngāti Tama ki Te Waipounamu trustees, nor any person associated with the Ngāti Tama ki Te Waipounamu Trust, will claim an input credit (for GST purposes) or a deduction (for income tax purposes) with reference to the payment, credit, or transfer by the Crown of redress; and

2.1.3 the transfer of each:

(a) deferred selection property;

(b) general RFR land;

(c) deferred selection RFR land;

(d) specified area RFR land; and

(e) settlement iwi RFR land;

in accordance with the terms of this deed is a taxable supply for GST purposes and furthermore neither the exercise by the Ngāti Tama ki Te Waipounamu trustees of rights to acquire such properties (to the extent such rights apply) nor the acquisition of such properties by the Ngāti Tama ki Te Waipounamu trustees is subject to indemnification for tax by the Crown under this deed; and

2.1.4 any interest paid by the Crown to the Ngāti Tama ki Te Waipounamu trustees (including amounts that are referred to in clause 8.1 of the deed) is subject to normal taxation treatment under the relevant legislation and the receipt or payment of such amounts is not subject to indemnification for tax by the Crown under this deed; and

2.1.5 the tax indemnities do not apply to any amounts paid or distributed to the Ngāti Tama ki Te Waipounamu trustees under clauses 6.10 and 6.11 of the deed in relation to the licensed land property, including accumulated rentals and interest on accumulated rentals; and

2.1.6 any indemnity payment by the Crown to the Ngāti Tama ki Te Waipounamu trustees is not intended to be, or to give rise to:

(a) a taxable supply for GST purposes; or

(b) assessable income for income tax purposes; and

2.1.7 the Ngāti Tama ki Te Waipounamu Trust is or will be (at all applicable times) a registered person for GST purposes (except if the Ngāti Tama ki Te Waipounamu Trust is not carrying on a taxable activity as defined by the Goods and Services Tax Act 1985); and

2.1.8 for purposes of the Income Tax Act 2007, the Ngāti Tama ki Te Waipounamu Trust is the only person contemplated by this deed as performing the functions of the type described in sections HF 2(2)(d)(i) and HF 2(3)(e)(i) of that Act.

ACKNOWLEDGEMENTS

2.2 To avoid doubt, the parties acknowledge:

2.2.1 that the tax indemnities given by the Crown in this part, and the principles and acknowledgements in paragraphs 2.1 and 2.2:

(a) apply only to the receipt by the Ngāti Tama ki Te Waipounamu trustees of redress and indemnity payments; and

(b) do not apply to a subsequent dealing, distribution, payment, use, or application by the Ngāti Tama ki Te Waipounamu trustees, or any other person, with or of redress or an indemnity payment; and

2.2.2 each obligation to be performed by the Crown in favour of the Ngāti Tama ki Te Waipounamu trustees under this deed is performed as redress and without charge to, or consideration to be provided by, the Ngāti Tama ki Te Waipounamu trustees or any other person; and

2.2.3 paragraph 2.2.2 does not:

(a) extend to an obligation of the Crown in respect of the deferred selection properties, the general RFR land, the deferred selection RFR land, the specified area RFR land or the settlement iwi RFR land; or

(b) affect an obligation of the Ngāti Tama ki Te Waipounamu trustees to pay the purchase price relating to a deferred selection property, the general RFR land, the deferred selection RFR land, the specified area RFR land or the settlement iwi RFR land; and

2.2.4 without limiting paragraph 2.2.2, the agreement under this deed to enter into, the entry into, granting or performance of, a covenant, easement, lease, licence, or other right or obligation in relation to redress is not consideration (for GST or any other purpose) for the transfer of the redress by the Crown to the Ngāti Tama ki Te Waipounamu trustees; and

2.2.5 without limiting paragraph 2.2.2 the payment of amounts, and the bearing of costs from time to time, by the Ngāti Tama ki Te Waipounamu trustees in relation to any redress (including:

(a) rates, charges, and fees; or

(b) the whole or a portion of outgoings and incomings; or

(c) maintenance, repair, or upgrade costs and rubbish, pest and weed control costs);

is not consideration for the transfer of that redress for GST or any other purpose; and (without limiting paragraph 2.2.1), the payment of those amounts and the bearing of those costs is not subject to indemnification for tax by the Crown under this deed.

ACT CONSISTENT WITH TAX PRINCIPLES

2.3 Neither the Ngāti Tama ki Te Waipounamu trustees, the Ngāti Tama ki Te Waipounamu Trust, nor a person associated with the Ngāti Tama ki Te Waipounamu Trust, nor the Crown will act in a manner that is inconsistent with the principles or acknowledgements set out in paragraphs 2.1 and 2.2.

MATTERS NOT TO BE IMPLIED FROM TAX PRINCIPLES

2.4 Nothing in paragraph 2.1 is intended to suggest or imply that:

2.4.1 the payment, credit, or transfer of redress, or an indemnity payment, by the Crown to the Ngāti Tama ki Te Waipounamu trustees is chargeable with GST; or

2.4.2 if the Ngāti Tama ki Te Waipounamu Trust is a charitable trust or other charitable entity:

(a) the payments, properties, interests, rights, or assets the Ngāti Tama ki Te Waipounamu trustees receive or derive from the Crown under this deed are received or derived other than exclusively for charitable purposes; or

(b) the Ngāti Tama ki Te Waipounamu trustees derive or receive amounts other than as exempt income for income tax purposes.

INDEMNITY FOR GST IN RESPECT OF REDRESS AND INDEMNITY PAYMENTS

Redress provided exclusive of GST

2.5 If and to the extent that:

2.5.1 the payment, credit, or transfer of redress; or

2.5.2 an indemnity payment;

by the Crown to the Ngāti Tama ki Te Waipounamu trustees is chargeable with GST, the Crown must, in addition to the payment, credit, or transfer of redress or the indemnity payment, pay the Ngāti Tama ki Te Waipounamu trustees the amount of GST payable in respect of the redress or the indemnity payment.

Indemnification

2.6 If and to the extent that:

2.6.1 the payment, credit, or transfer of redress; or

2.6.2 an indemnity payment;

by the Crown to the Ngāti Tama ki Te Waipounamu trustees is chargeable with GST, and the Crown does not pay the Ngāti Tama ki Te Waipounamu trustees an additional amount equal to that GST at the time the redress is paid, credited, or transferred and/or the indemnity payment is made, the Crown will, on demand in writing, indemnify the Ngāti Tama ki Te Waipounamu trustees for that GST.

INDEMNITY FOR INCOME TAX IN RESPECT OF REDRESS AND INDEMNITY PAYMENTS

2.7 The Crown agrees to indemnify the Ngāti Tama ki Te Waipounamu trustees, on demand in writing, against any income tax that the Ngāti Tama ki Te Waipounamu trustees are liable to pay if and to the extent that receipt of:

2.7.1 the payment, credit, or transfer of redress; or

2.7.2 an indemnity payment;

from the Crown is treated as, or as giving rise to, assessable income of the Ngāti Tama ki Te Waipounamu trustees for income tax purposes.

DEMANDS FOR INDEMNIFICATION

Notification of indemnification event

2.8 Each of:

2.8.1 the Ngāti Tama ki Te Waipounamu trustees; and

2.8.2 the Crown;

agree to give notice to the other as soon as reasonably possible after becoming aware of an event or occurrence in respect of which the Ngāti Tama ki Te Waipounamu trustees are or may be entitled to be indemnified by the Crown for or in respect of tax under this part.

How demands are made

2.9 Demands for indemnification for tax by the Ngāti Tama ki Te Waipounamu trustees in accordance with this part must be made by the Ngāti Tama ki Te Waipounamu trustees in accordance with the provisions of paragraph 2.10 and may be made at any time, and from time to time, after the settlement date.

When demands are to be made

2.10 Except:

2.10.1 with the written agreement of the Crown; or

2.10.2 if this deed provides otherwise;

no demand for payment by way of indemnification for tax under this part may be made by the Ngāti Tama ki Te Waipounamu trustees more than 20 business days before the

due date for payment by the Ngāti Tama ki Te Waipounamu trustees of the applicable tax (whether such date is specified in an assessment, is a date for the payment of provisional tax, or otherwise).

Evidence to accompany demand

2.11 Without limiting paragraph 2.8, a demand for indemnification by the Ngāti Tama ki Te Waipounamu trustees under this part must be accompanied by:

2.11.1 appropriate evidence (which may be notice of proposed adjustment, assessment, or any other evidence which is reasonably satisfactory to the Crown) setting out with reasonable detail the amount of the loss, cost, expense, liability or tax that the Ngāti Tama ki Te Waipounamu trustees claim to have suffered or incurred or be liable to pay, and in respect of which indemnification is sought from the Crown under this deed; and

2.11.2 where the demand is for indemnification for GST, if the Crown requires, an appropriate GST tax invoice.

Repayment of amount on account of tax

2.12 If payment is made by the Crown on account of tax to the Ngāti Tama ki Te Waipounamu trustees or the Commissioner of Inland Revenue (for the account of the Ngāti Tama ki Te Waipounamu trustees) and it is determined or held that no such tax (or an amount of tax that is less than the payment which the Crown made on account of tax) is or was payable or properly assessed, to the extent that the Ngāti Tama ki Te Waipounamu trustees:

2.12.1 have retained the payment (which, to avoid doubt, includes a situation where the Ngāti Tama ki Te Waipounamu trustees have not transferred the payment to the Inland Revenue Department but have instead paid, applied, or transferred the whole or any part of the payment to any other person or persons); or

2.12.2 have been refunded the amount of the payment by the Inland Revenue Department; or

2.12.3 have had the amount of the payment credited or applied to its account with the Inland Revenue Department;

the Ngāti Tama ki Te Waipounamu trustees must repay the applicable amount to the Crown free of any set-off or counterclaim.

Payment of amount on account of tax

2.13 The Ngāti Tama ki Te Waipounamu trustees must pay to the Inland Revenue Department any payment made by the Crown to the Ngāti Tama ki Te Waipounamu trustees on account of tax, on the later of:

2.13.1 the "due date" for payment of that amount to the Inland Revenue Department under the applicable tax legislation; or

2.13.2 the next business day following receipt by the Ngāti Tama ki Te Waipounamu trustees of that payment from the Crown.

Payment of costs

2.14 The Crown will indemnify the Ngāti Tama ki Te Waipounamu trustees against any reasonable costs incurred by the Ngāti Tama ki Te Waipounamu trustees for actions undertaken by the Ngāti Tama ki Te Waipounamu trustees, at the Crown's direction, in connection with:

2.14.1 any demand for indemnification of the Ngāti Tama ki Te Waipounamu trustees under or for the purposes of this part; and

2.14.2 any steps or actions taken by the Ngāti Tama ki Te Waipounamu trustees in accordance with the Crown's requirements under paragraph 2.16.

DIRECT PAYMENT OF TAX: CONTROL OF DISPUTES

2.15 Where any liability arises to the Crown under this part, the following provisions also apply:

2.15.1 if the Crown so requires and gives the Ngāti Tama ki Te Waipounamu trustees notice of that requirement, the Crown may, instead of payment of the requisite amount on account of tax, pay that amount to the Commissioner of Inland Revenue (such payment to be effected on behalf, and for the account, of the Ngāti Tama ki Te Waipounamu trustees); and

2.15.2 subject to the Ngāti Tama ki Te Waipounamu trustees being indemnified to their reasonable satisfaction against any reasonable cost, loss, expense, or liability, or any tax which they may suffer, incur, or be liable to pay, the Crown may, by notice to the Ngāti Tama ki Te Waipounamu trustees, require the Ngāti Tama ki Te Waipounamu trustees to:

(a) take into account any right permitted by any relevant law to defer the payment of any tax; and/or

(b) take all steps the Crown may specify to respond to and/or contest any notice, notice of proposed adjustment, or assessment for tax, where expert legal tax advice indicates that it is reasonable to do so; and

2.15.3 the Crown reserves the right to:

(a) nominate and instruct counsel on behalf of the Ngāti Tama ki Te Waipounamu trustees whenever it exercises its rights under paragraph 2.15.2; and

(b) recover from the Commissioner of Inland Revenue the amount of any tax paid and subsequently held to be refundable.

RULINGS, APPLICATIONS

2.16 If the Crown requires, the Ngāti Tama ki Te Waipounamu trustees will consult, and/or collaborate, with the Crown in the Crown's preparation (for the Crown, the Ngāti Tama ki Te Waipounamu trustees and/or any other person) of an application for a non-binding or binding ruling from the Commissioner of Inland Revenue with respect to any part of the arrangements relating to the payment, credit, or transfer of redress.

DEFINITIONS AND INTERPRETATION

2.17 In this part, unless the context requires otherwise:

assessable income has the meaning given to that term in section YA 1 of the Income Tax Act 2007;

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

indemnity payment means any indemnity payment made by the Crown under or for the purposes of this part, and indemnify, indemnification and indemnity have a corresponding meaning;

payment includes the transfer or making available of cash amounts as well as to the transfer of non cash amounts (such as land); and

transfer includes recognising, creating, vesting, granting, licensing, leasing, or any other means by which the relevant properties, interests, rights or assets are disposed of or made available, or recognised as being available, to the Ngāti Tama ki Te Waipounamu trustees.

2.18 In the interpretation of this part 2, a reference to the **payment**, **credit, transfer**, or **receipt** of the redress (or any equivalent wording) includes a reference to the payment, credit, transfer, or receipt of any part (or the applicable part) of the redress.

3 NOTICE

APPLICATION

3.1 Unless otherwise provided in this deed, or a settlement document, this part applies to notices under this deed or a settlement document.

REQUIREMENTS

3.2 A notice must be:

3.2.1 in writing; and

3.2.2 signed by the person giving it (but, if the Ngāti Tama ki Te Waipounamu trustees are giving the notice, that notice will be effective if signed in accordance with the trust deed); and

3.2.3 addressed to the recipient at its address or facsimile number as provided:

(a) in paragraph 3.5; or

(b) if the recipient has given notice of a new address or facsimile number, in the most recent notice of a change of address or facsimile number; and

3.2.4 given by:

(a) personal delivery (including by courier) to the recipient's street address;

(b) sending it by pre-paid post addressed to the recipient's postal address; or

(c) faxing it to the recipient's facsimile number.

TIMING

3.3 A notice is to be treated as having been received:

3.3.1 at the time of delivery, if personally delivered;

3.3.2 on the second day after posting, if posted; or

3.3.3 at the time of transmission, if faxed.

3.4 However, where paragraph 3.3 would result in a notice being received:

3.4.1 after 5pm on a business day; or

3.4.2 on a non-business day,

the notice will instead be treated as having been received on the next business day.

ADDRESSES

3.5 The address of:

3.5.1 Ngāti Tama ki Te Tau Ihu and the Ngāti Tama ki Te Waipounamu Trust is:

72 Trafalgar Street
PO Box 914
Nelson

Phone 03 548 1740

3.5.2 the Crown is:

(Before 1 July 2013)
C/- The Solicitor-General
Crown Law Office
Level 10
Unisys House
56 The Terrace
PO Box 2858
Wellington 6011

Facsimile No. 04 473 3482

(From 1 July 2013)
C/- The Solicitor General
Crown Law Office
The Vogel Centre
19 Aitken Street
P O Box 2858
Wellington

Facsimile No. 04 473 3482

4 MISCELLANEOUS

AMENDMENTS

4.1 This deed may be amended only by written agreement signed by:

4.1.1 the Crown and the Ngati Tama Manawhenua Ki Te Tau Ihu Trust, appointed as the agent for Ngāti Tama ki Te Tau Ihu under clause 7.2 (if the deed of covenant referred to in clause 7.1.2 has not yet been signed and delivered to the Crown); or

4.1.2 the Crown and the Ngāti Tama ki Te Waipounamu trustees (if the deed of covenant referred to in clause 7.1.2 has been signed and delivered to the Crown).

ENTIRE AGREEMENT

4.2 This deed, and each of the settlement documents, in relation to the matters in it:

4.2.1 constitutes the entire agreement; and

4.2.2 supersedes all earlier representations, understandings, and agreements.

NO ASSIGNMENT OR WAIVER

4.3 Paragraph 4.4 applies to rights and obligations under this deed or a settlement document.

4.4 Except as provided in this deed or a settlement document, a party:

4.4.1 may not transfer or assign its rights or obligations; and

4.4.2 does not waive a right by:

(a) failing to exercise it; or

(b) delaying in exercising it; and

4.4.3 is not precluded by a single or partial exercise of a right from exercising:

(a) that right again; or

(b) another right.

USE OF DEFINED TERM FOR OFFICIAL GEOGRAPHIC NAME

4.5 Each of the following defined terms is not the official name of the geographic feature or Crown protected area to which it relates:

4.5.1 Pūponga Farm, Cape House;

4.5.2 Pūponga Farm, Triangle Flat;

4.5.3 Puketawai;

4.5.4 Hori Bay;

4.5.5 Te Tai Tapu (Anatori South);

4.5.6 Te Tai Tapu (Anatori North);

4.5.7 Parapara Peninsula;

4.5.1 Pūponga Point Pā site; and

4.5.2 Kaka Point.

5 DEFINED TERMS

5.1 In this deed:

accumulated rentals means the rental proceeds which have accumulated since the commencement of the Crown forestry licence for the Te Tau Ihu licensed land;

actual TSP settlement date has the meaning given to it in part 8 of the property redress schedule;

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

area of interest means the area identified as the area of interest in part 1 of the attachments;

attachments means the attachments to this deed, being the area of interest, the deed plans, the settlement iwi RFR land, the general RFR land, and the draft settlement bill;

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, or Labour Day; or

(c) a day in the period commencing with 25 December in any year and ending with 15 January in the following year; and

(d) a day that is observed as the anniversary of the province of:

(i) Wellington;

(ii) Nelson; or

(iii) Marlborough;

cash settlement amount means the amount payable to the Ngāti Tama ki Te Waipounamu trustees on the settlement date under clause 6.1;

coastal marine area has the meaning given to it by section 2(1) of the Resource Management Act 1991;

commercial redress property means each property described in the tables in part 3 of the property redress schedule;

Commissioner of Crown Lands has the same meaning as Commissioner in section 2 of the Land Act 1948;

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

conservation area has the meaning given to it by section 2(1) of the Conservation Act 1987;

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

conservation land means land that is:

(a) vested in the Crown or held in fee simple by the Crown; and

(b) held, managed or administered by the Department of Conservation under the conservation legislation;

conservation protocol means the conservation protocol in the documents schedule;

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

Crown body has the meaning given to it by section 20 of the draft settlement bill;

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

Crown forestry licence:

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

(b) in relation to a licensed land property, means the licence described in relation to that land in part 3 of the property redress schedule;

Crown Forestry Rental Trust means the trust established by the Crown Forestry Rental Trust Deed;

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;

cultural redress means the redress provided under clauses 5.1 to 5.42 and the settlement legislation giving effect to any of those clauses;

cultural redress property means each property described in schedule 3 of the draft settlement bill;

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

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

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

deed plan means any deed plan set out in part 2 of the attachments;

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

deferred selection RFR land means:

(a) any of the deferred selection properties described in each of the four deeds of settlement and the Kurahaupō iwi deeds of settlement (other than the property described as Nelson High/District Courthouse in the property redress schedule of the Ngāti Apa ki te Rā Tō deed of settlement); and

(b) any joint deferred selection property,

that has not transferred and is no longer able to be transferred in accordance with parts 5 and 6 of the property redress schedule to any of the Ngāti Tama ki Te Waipounamu trustees, Te Pātaka a Ngāti Kōata, the Te Ātiawa o Te Waka-a-Māui Trust, the Ngāti Rārua Settlement Trust and/or the Kurahaupō iwi;

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

disclosure information has the meaning given to it in paragraph 1.2.2 of the property redress schedule;

documents schedule means the documents schedule to this deed of settlement;

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

eligible member of Ngāti Tama ki Te Tau Ihu means a member of Ngāti Tama ki Te Tau Ihu who on 15 April 2013 was:

(a) aged 18 years or over; and

(b) registered on the register of members of Ngāti Tama ki Te Tau Ihu kept by Ngati Tama Manawhenua Ki Te Tau Ihu Trust for the purpose of voting on:

(i) the ratification, and signing, of this deed; and

(ii) approval of the Ngāti Tama ki Te Waipounamu trustees to receive the redress;

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

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

financial and commercial redress means:

(a) the cash settlement amount;

(b) the commercial redress properties;

(c) the right to purchase a deferred selection property (but not any land to which a right to purchase applies); and

(d) any right of first refusal to purchase the general RFR land, the deferred selection RFR land, the specified area RFR land or the settlement iwi RFR land (but not any land to which a right of first refusal applies),

and the settlement legislation giving effect to any of the clauses in part 6 providing for such redress;

fisheries protocol means the fisheries protocol in the documents schedule;

four deeds of settlement means each of the following four deeds of settlement including any schedules and attachments, and including any amendments:

(a) this deed of settlement entered into by the Crown and Ngāti Tama ki Te Tau Ihu;

(b) the Ngāti Kōata deed of settlement;

(c) the Te Ātiawa deed of settlement; and

(d) the Ngāti Rārua deed of settlement;

general matters schedule means this schedule;

general RFR land means the land described in the general RFR land schedule in part 4 of the attachments;

GST:

(a) means goods and services tax chargeable under the Goods and Services Tax Act 1985; and

(b) includes, for the purposes of part 2 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST;

historical claim proceedings means an historical claim made in any court, tribunal, or other judicial body;

historical claims has the meaning given to it by clauses 8.5 to 8.7;

Housing New Zealand Corporation means the Housing New Zealand Corporation established under the Housing Corporation Act 1974, as amended by the Housing Corporation Amendment Act 2001;

Inland Revenue Acts has the meaning given to it by section 3(1) of the Tax Administration Act 1994;

iwi with interests in Te Tau Ihu means Ngāti Tama ki Te Tau Ihu, Ngāti Apa ki te Rā Tō, Rangitāne o Wairau, Ngāti Kuia, Ngāti Kōata, Ngāti Rārua, Te Ātiawa o Te Waka-a-Māui and Ngati Toa Rangatira;

joint deferred selection property means each property described in table 2 of part 4 of the property redress schedule of the Ngāti Rārua deed of settlement and the Te Ātiawa deed of settlement;

joint licensor governance entities means, in relation to a licensed land property, the Ngāti Tama ki Te Waipounamu trustees and those entities specified in the relevant column of table 1 in part 3 of the property redress schedule, being:

(a) the Ngāti Rārua Settlement Trust; and/or

(b) the Te Ātiawa o Te Waka-a-Māui Trust;

Kurahaupō iwi means each of Ngāti Apa ki te Rā Tō, Rangitāne o Wairau and Ngāti Kuia and/or where appropriate their respective governance entities, namely the trustees of:

(a) the Ngāti Apa ki te Rā Tō Trust;

(b) the Rangitāne o Wairau Settlement Trust; and

(c) Te Runanga o Ngāti Kuia Trust;

Kurahaupō iwi deeds of settlement means each of the following deeds of settlement including any schedules and any amendments:

(a) the Ngāti Apa ki te Rā Tō deed of settlement;

(b) the Rangitāne o Wairau deed of settlement; and

(c) the Ngāti Kuia deed of settlement;

land holding agency means, in relation to:

(a) a commercial redress property or a deferred selection property, the department specified in the relevant column of the tables set out in parts 3 and 4 of the property redress schedule; and

(b) a licensed land property, LINZ;

leaseback property means each commercial redress property or deferred selection property in respect of which "Yes" is written specified in the relevant column of the tables set out in parts 3 and 4 of the property redress schedule and, to avoid doubt, does not include licensed land properties;

letter of agreement means the agreement in principle referred to in clause 1.3.2;

licensed land property means each commercial redress property set out in table 1 in part 3 of the property redress schedule under the heading "licensed land properties", but excludes:

(a) all trees growing, standing, or lying on the land; and

(b) 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;

LINZ means Land Information New Zealand;

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

member of Ngāti Tama ki Te Tau Ihu means an individual referred to in clause 8.8.1;

minerals protocol means the minerals protocol in the documents schedule;

Minister means a Minister of the Crown;

month means a calendar month;

New **Zealand Conservation Authority** has the meaning given to it by section 2(1) of the Conservation Act 1987;

New Zealand Historic Places Trust means the New Zealand Historic Places Trust (Pouhere Taonga) continued by section 38 of the Historic Places Act 1993;

Ngāti Apa ki te Rā Tō deed of settlement means the deed of settlement entered into by the Crown, Ngāti Apa ki te Rā Tō and the Ngāti Apa ki te Rā Tō Trust dated 29 October 2010;

Ngāti Apa ki te Rā Tō **Trust** means the trust known by that name and established by a trust deed dated 28 October 2010 and/or, where appropriate, the trustees from time to time of that Trust;

Ngāti Kōata **deed of settlement** means the deed of settlement entered into by the Crown, Ngāti Kōata and Te Pātaka a Ngāti Kōata dated 21 December 2012;

Ngāti Kuia deed of settlement means Te Whakatau / the deed of settlement entered into by the Crown, Ngāti Kuia and Te Runanga o Ngāti Kuia Trust dated 23 October 2010;

Ngāti Rārua **deed of settlement** means the deed of settlement entered into by the Crown, Ngāti Rārua and the Ngāti Rārua Settlement Trust dated 13 April 2013;

Ngāti Rārua **Settlement Trust** means the trust known by that name and established by a trust deed dated 11 April 2013 and/or, where appropriate, the trustees from time to time of that Trust;

Ngati Tama Manawhenua Ki Te Tau **Ihu Trust** means the trust known by that name and established by a trust deed dated 4 February 1993 and/or, where appropriate, the trustees from time to time of that Trust;

Ngāti Tama ki Te Tau Ihu values means the values contained in each statement of Ngāti Tama ki Te Tau Ihu values;

Ngāti Tama **ki Te Waipounamu Trust** means the trust to be established as the governance entity for Ngāti Tama ki Te Tau Ihu in accordance with clause 7.1.1. and/or, where appropriate, the trustees from time to time of that Trust;

Ngāti Tama **ki Te Waipounamu trustees** means the trustees from time to time of the Ngāti Tama ki Te Waipounamu Trust acting in their capacity as trustees of that trust;

Ngati Toa Rangatira **deed of settlement** means the deed of settlement entered into by the Crown, Ngati Toa Rangatira and the Toa Rangatira Trust dated 7 December 2012;

notice means a notice given under paragraphs 3.1 to 3.5 of this schedule and **notify** has a corresponding meaning;

NZTA means the New Zealand Transport Agency established by section 93 of the Land Transport Management Act 2003;

official cash rate means the official cash rate set from time to time by the Reserve Bank;

on-account payment means the amount paid by the Crown on account of the settlement referred to in clause 6.3;

party means each of the following:

(a) Ngāti Tama ki Te Tau Ihu; and

(b) the Crown;

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

plaintiffs means the plaintiffs named in proceedings filed in the High Court as CIV-2010-442-181;

property redress schedule means the property redress schedule to this deed of settlement;

protection principles means the protection principles in the documents schedule;

protocol means a protocol issued under clauses 5.17 and 5.18 and the settlement legislation;

purchased deferred selection property means each deferred selection property in relation to which the Ngāti Tama ki Te Waipounamu trustees 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;

Rangitāne o Wairau deed of settlement means the deed of settlement entered into by the Crown, Rangitāne o Wairau and the Rangitāne o Wairau Settlement Trust dated 4 December 2010;

Rangitāne o Wairau Settlement Trust means the trust known by that name and established by a trust deed dated 25 October 2010 and/or, where appropriate, the trustees from time to time of that trust;

redress means:

(a) the acknowledgement and the apology made by the Crown under clauses 3.1 to 3.20;

(b) the cultural redress; and

(c) the financial and commercial redress;

Registrar-General of Land means the Registrar-General of Land appointed under section 4 of the Land Transfer Act 1952;

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;

rental proceeds has the meaning given to it by the Crown Forestry Rental Trust Deed;

representative entity means:

(a) the Ngāti Tama ki Te Waipounamu trustees; and

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

(i) the collective group, referred to in clause 8.8.1;

(ii) any one or more members of Ngāti Tama ki Te Tau Ihu; or

(iii) any one or more of the whānau, hapū, or groups of individuals referred to in clause 8.8.2;

resource consent has the meaning given to it by section 2 of the Resource Management Act 1991;

responsible Minister has the meaning given to it by section 20 of the draft settlement bill;

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; and

(c) 38 of the New Zealand Railways Corporation Restructuring Act 1990;

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

school site has the meaning given to it in part 8 of the property redress schedule;

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

settlement date means the settlement date defined in the draft settlement bill;

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

settlement iwi RFR land means the land described as the Nelson Marlborough Institute of Technology in part 3 of the attachments;

settlement legislation means, if the bill proposed by the Crown for introduction to the House of Representatives under clause 7.3 is passed, the resulting Act;

specified area RFR land means land in the South Island within the area shown on the plan in part 2.8 of the attachments that, on the settlement date:

(a) is vested in the Crown or held in fee simple by the Crown;

(b) is not land that is to, or may, transfer to or vest in trustees as redress under the four deeds of settlement, a Kurahaupō iwi deed of settlement or the Ngati Toa Rangatira deed of settlement;

(c) is not conservation land; and

(d) is not subject to a pastoral lease under Part 1 of the Crown Pastoral Land Act 1998;

specified share in relation to a licensed land property where 100% is specified in the relevant column of table 1 in part 3 of the property redress schedule, means the whole of the fee simple estate and, where less than 100% is specified, means that share as a tenant in common in the proportion specified;

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

statement of coastal values means the statement of coastal values in part 2 of the documents schedule;

statement of Ngāti Tama ki Te Tau Ihu values means each statement of Ngāti Tama ki Te Tau Ihu values in the documents schedule;

statutory acknowledgment has the meaning given to it by section 20 of the draft settlement bill;

taonga tūturu protocol means the taonga tūturu protocol in the documents schedule;

tax includes income tax and GST;

tax legislation means legislation that imposes, or provides for the administration of tax;

Te Ātiawa deed of settlement means the deed of settlement entered into by the Crown, Te Ātiawa o Te Waka-a-Māui and the Te Ātiawa o Te Waka-a-Māui Trust dated 21 December 2012;

Te Ātiawa o Te Waka-a-Māui Trust means the trust known by that name and established by a trust deed dated 19 December 2012 and/or, where appropriate, the trustees from time to time of that Trust;

Te Korowai Mana has the meaning set out in clauses 5.7 to 5.8;

Te Pātaka a Ngāti Kōata means the trust known by that name and established by a trust deed dated 30 November 2012 and/or, where appropriate, the trustees from time to time of that Trust;

Te Runanga o Ngāti Kuia Trust means the trust known by that name and established by a trust deed dated 2 November 2009 and/or, where appropriate, the trustees from time to time of that trust;

Te Tai Tapu / North Anatori DSP means the site named Te Tai Tapu / North Anatori described in part 4 of the property redress schedule;

Te Tau **Ihu coastal marine area** means the area shown on deed plan OTS-202-63, in part 2.9 of the attachments;

Te Tau Ihu licensed land means all of the licensed land properties described in the property redress schedules to the four deeds of settlement and the Ngati Toa Rangatira deed of settlement;

terms of negotiation means the terms of negotiation referred to in clause 1.3.1;

Toa Rangatira Trust means the trust known by that name and established by a trust deed dated 4 December 2012 and/or, where appropriate, the trustees from time to time of that Trust;

transfer value means, in relation to:

(a) a commercial redress property (excluding all licensed land properties) the transfer value specified in the relevant column in table 2 in part 3 of the property redress schedule;

(b) all licensed land properties, the amount referred to in clause 6.1.3(b), being $6,081,392; and

(c) a deferred selection property, the amount payable by the Ngāti Tama ki Te Waipounamu trustees for the transfer of the property determined or agreed in accordance with part 5 of the property redress schedule;

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

trust deed means the deed of trust for the Ngāti Tama ki Te Waipounamu Trust which is to be executed in accordance with clause 7.1.1 and includes:

(a) any schedules to that deed of trust; and

(b) any amendments to the deed of trust or its schedules;

TSP settlement date has the meaning given to it in part 8 of the property redress schedule;

Waitangi Tribunal has the meaning given to it by section 4 of the Treaty of Waitangi Act 1975;

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

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

6 INTERPRETATION

6.1 This part applies to this deed's interpretation, unless the context requires a different interpretation.

6.2 Headings do not affect the interpretation.

6.3 A term defined by:

6.3.1 this deed has the meaning given to it by this deed; and

6.3.2 the draft settlement bill, but not by this deed, has the meaning given to it by that bill.

6.4 All parts of speech, and grammatical forms, of a defined term have corresponding meanings.

6.5 The singular includes the plural and vice versa.

6.6 One gender includes the other genders.

6.7 Any monetary amount is in New Zealand currency.

6.8 Time is New Zealand time.

6.9 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.

6.10 A period of time specified as:

6.10.1 beginning on, at, or with a specified day, act, or event includes that day or the day of the act or event;

6.10.2 beginning from or after a specified day, act, or event does not include that day or the day of the act or event;

6.10.3 ending by, on, at, or with a specified day, act, or event includes that day or the day of the act or event;

6.10.4 ending before a specified day, act or event does not include that day or the day of the act or event; or

6.10.5 continuing to or until a specified day, act, or event includes that day or the day of the act or event.

6.11 A reference to:

6.11.1 an agreement or document, including this deed and the documents in the documents schedule, means that agreement, this deed or that document as amended, novated or replaced;

6.11.2 legislation, including the settlement legislation, means that legislation as amended, consolidated or substituted;

6.11.3 a party includes any permitted successor of that party; and

6.11.4 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.

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

6.13 If the Crown must endeavour to do something or achieve some result, the Crown:

6.13.1 must use reasonable endeavours to do that thing or achieve that result; but

6.13.2 is not required to propose for introduction to the House of Representatives any legislation, unless expressly required by this deed.

6.14 Provisions in:

6.14.1 the main body of the deed are referred to as clauses;

6.14.2 the property redress, and general matters, schedules are referred to as paragraphs;

6.14.3 the draft settlement bill are referred to as sections; and

6.14.4 the documents in the documents schedule are referred to as paragraphs.

6.15 If there is a conflict between a provision that is in the main body of the deed and a provision in a schedule, the provision in the main body of the deed prevails.

6.16 The deed plans in the attachments that are referred to in the statutory acknowledgement provisions indicate the general locations of the relevant areas but not their precise boundaries.

6.17 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 cultural redress properties are shown in schedule 3 of the draft settlement bill.