

RAUKAWA

and

RAUKAWA SETTLEMENT TRUST

and

THE CROWN

**DEED OF SETTLEMENT SCHEDULE:
GENERAL MATTERS**

VB
SB

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1 IMPLEMENTATION OF SETTLEMENT

- 1.1 The governance entity must use best endeavours to ensure that every historical claim proceedings 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/or
 - 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; and/or
 - (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 Except to the extent necessary to comply with its obligations under this deed, the Crown may cease any land bank arrangement, in relation to Raukawa or a representative entity. The purpose of this paragraph is to enable from the date of this deed:
- 1.3.1 the Crown to release to the governance entity, the land bank properties subject to this deed should the governance entity express an interest in purchasing a landbanked property before the settlement date; and
 - 1.3.2 the Crown to cease landbanking any further properties in relation to Raukawa or a representative entity.
- 1.4 Raukawa 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 certificate of title or computer register.

2 INTEREST

- 2.1 The Crown must pay to the governance entity on the settlement date, interest on the following amounts:
- 2.1.1 the balance financial redress amount of \$21,143,000.00; and
 - 2.1.2 the CNI on-account value of \$28,857,000.00; and
 - 2.1.3 the further cash payment referred to in clause 6.2, being \$533,000.00.
- 2.2 The interest under paragraph 2.1.1 is payable:
- 2.2.1 for the period:
 - (a) beginning on 28 January 2011, being the date the parties substantially agreed the redress to be provided under this deed; and
 - (b) ending on the day before the payment date.
- 2.3 The interest under paragraph 2.1.2 is payable:
- 2.3.1 for the period:
 - (a) beginning on 25 June 2008, being the date of the CNI deed of settlement; and
 - (b) ending on the CNI settlement date.
- 2.4 The interest under paragraph 2.1.3 is payable:
- 2.4.1 for the period:
 - (a) beginning on 28 January 2011 being the date the parties substantially agreed the redress to be provided under this deed; and
 - (b) ending on the day before the settlement date.
- 2.5 The interest amounts payable under paragraph 2.1 are:
- 2.5.1 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;
 - 2.5.2 subject to any tax payable in relation to them; and
 - 2.5.3 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;
 - 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;
 - 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 any amounts paid or distributed by the Crown Forestry Rental Trust under the settlement documentation in relation to the licensed land, including rental proceeds and interest on rental proceeds.
 - 3.3.3 the transfer of a commercial property, a deferred selection property or RFR land under the settlement documentation; and
 - 3.3.4 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

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3: TAX

(b) with no other consideration being provided;

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;

(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;

3.4.4 the transfer of a commercial property, a deferred selection property or RFR land 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 payment 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:

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



3: TAX

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 payment 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;
 - (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.

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: TAX

- 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
- (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

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.

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.

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 8 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a cultural redress property, a cultural early release property, a commercial property or a deferred selection property.

REQUIREMENTS

- 4.3 A notice must be:
- 4.3.1 in writing;
 - 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 three trustees sign it);
 - 4.3.3 addressed to the recipient at its address or facsimile number as provided:
 - (a) in paragraph 4.6; 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
 - 4.3.4 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) by faxing it to the recipient's facsimile number.

TIMING

- 4.4 A notice is to be treated as having been received:
- 4.4.1 at the time of delivery, if personally delivered;
 - 4.4.2 on the second day after posting, if posted; or
 - 4.4.3 at the time of transmission, if faxed.
- 4.5 However, where paragraph 4.4 would result in a notice being received:
- 4.5.1 after 5pm on a business day; or
 - 4.5.2 on a non-business day,
- the notice will instead be treated as having been received on the next business day.

4: NOTICE

ADDRESSES

4.6 The address of:

4.6.1 Raukawa and the governance entity is:

Raukawa Settlement Trust
Private Bag 8
26 - 32 Campbell Street
TOKOROA 3420

Facsimile No. 07 885 0261

4.6.2 the Crown is:

C/- The Solicitor-General
Crown Law Office
Level 10
Unisys House
56 The Terrace
PO Box 2858
WELLINGTON

Facsimile No. 04 473 3482

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; 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;
 - 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.

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;

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

attachments means the attachments to this deed, being the area of association, the deed plans and the RFR land;

authorised person means in relation to:

- (a) Whakakahonui and Whakamaru Hydro Village site, a person authorised by the chief executive of LINZ; and
- (b) each other cultural redress property, a person authorised by the Director-General of Conservation; and
- (c) a purchased commercial property or a purchased deferred selection property, a person authorised by the chief executive of the land holding agency;

balance financial redress amount means the amount referred to in clause 6.1 as the balance financial redress amount of \$21,143,000.00;

Bed of Lake Atiamuri means the land as described in Part 5 of the Attachments;

business day means a day that is not:

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

CNI deed means the Deed of Settlement of the Historical Claims of the CNI (Central North Island) Forests Iwi Collective to the Central North Island Forests Land dated 25 June 2008 as referred to in clause 1.9.2;

CNI on-account value means \$28,857,000.00, being the amount deducted by the Crown from the financial redress amount as the Raukawa share of the financial redress provided pursuant to the CNI deed;

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CNI Settlement Act means the Central North Island Forests Land Collective Settlement Act 2008;

CNI settlement date means 1 July 2009;

Collective has the meaning given to it in clause 1.9.1;

commercial property means each property described 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;

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

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;

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

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

Crown forestry assets 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 licensed land, 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;

Crown redress:

- (a) means redress:
 - (i) provided by the Crown to the governance entity; or

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- (ii) vested by the settlement legislation in the governance entity that was, immediately prior to the vesting, owned by or vested in the Crown;
- (b) includes the right of the governance entity under the settlement documentation:
 - (i) to acquire a commercial property;
 - (ii) to acquire a deferred selection property; and
 - (iii) of right of first refusal in relation to RFR land;
- (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 commercial property, a deferred selection property or RFR land; or
 - (ii) a commercial property, a deferred selection property or RFR land;

cultural early release property means each property described in part 10 of the property redress schedule;

cultural redress means the redress provided by or under:

- (a) clauses 5.1 to 5.34, excluding clauses 5.4 and 5.30; and
- (b) the settlement legislation giving effect to any of those clauses;

cultural redress property means each property described in paragraph 8.1 of the legislative matters schedule;

cultural transfer terms means the terms of transfer in relation to the cultural early release properties to be entered into by the trustees of the Raukawa Settlement Trust and:

- (a) the Chief Executive of LINZ for the property known as Tirau Street site;
- (b) the Commissioner of Crown Lands for the property known as Domain Road; and
- (c) the person directed by the Minister in accordance with section 10A of the New Zealand Railways Corporation Act 1981 for the property known as Bridge Street site;

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 this deed, the schedules, and the attachments;

deed plan means a deed plan in the attachments;

deferred selection period means the time period commencing from the settlement date within which the governance entity may exercise its right of deferred selection in

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relation to each deferred selection property, and as specified for each property under the heading "Deferred selection period" in the tables set out in part 5 of the property redress schedule;

deferred selection property means each property described in the table in part 5 of the property redress schedule;

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

documents schedule means the documents schedule to this deed;

draft settlement bill means the draft settlement bill proposed for introduction under clause 7.1;

effective date means the date that is six months after the settlement date;

eligible member of Raukawa means a member of Raukawa who on 20 October 2011 was:

- (a) aged 18 years or over; and
- (b) registered on the register of members of Raukawa kept by the governance entity for the purpose of voting on:
 - (i) the ratification, and signing, of this deed;
 - (ii) the approval of the governance entity 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 the redress provided by or under:

- (a) clauses 6.1 to 6.17; and
- (b) the settlement legislation giving effect to any of those clauses;

financial redress amount means \$50,533,000.00 referred to in clauses 6.1 and 6.2 and being the sum of the balance financial redress amount of \$21,143,000.00, the cash payment of \$533,000.00 and the CNI on-account value of \$28,857,000.00;

general matters schedule means this schedule;

geothermal resource means the geothermal energy and geothermal water within each geothermal field indicated on deed plan OTS-113-32 but does not include the Horohoro geothermal field or any geothermal water or geothermal energy above the ground on the land that is not owned by the Crown;

geothermal statutory acknowledgement means the acknowledgement made by the Crown in the settlement legislation in relation to the geothermal resource on the terms set out in part 6 of the legislative matters schedule;

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governance entity means the trustees for the time being of the Raukawa Settlement Trust, in their capacity as trustees of the trust;

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;

Hauraki Collective means together, the following iwi: Ngāi Tai ki Tāmaki, Ngāti Hako, Ngāti Hei, Ngāti Maru, Ngāti Pāoa, Ngāti Porou ki Hauraki, Ngāti Pūkenga, Ngāti Rahiri Tumutumu, Ngāti Tamaterā, Ngāti Tara Tokanui, Ngāti Whanaunga and Te Patukirikiri;

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

historical CNI forest land claims means the claims settled under the CNI Settlement Act;

historical claims has the meaning given to it by clauses 8.2 to 8.4;

income tax means income tax imposed under the Income Tax Act 2007 and 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;

indemnity demand means a demand made by the governance entity to the Crown under part 3 of this schedule for an indemnity payment;

indemnity payment means a payment made by the Crown to the governance entity under part 3 of this schedule;

land holding agency means, in relation to:

- (a) Whakakahonui and Whakamaru Hydro Village site, LINZ; and
- (b) the cultural early release properties, a person authorised by the Ministry of Justice; and
- (c) each other cultural redress property, a person authorised by the Department of Conservation; and
- (d) a purchased commercial property, or a purchased deferred selection property, the agency specified opposite that property in parts 3 and 5 of the property redress schedule;

legislative matters schedule means the legislative matters schedule to this deed;

licensed land:

- (a) means the land described in part 3 of the property redress schedule as licensed land; but

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(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;

LINZ means Land Information New Zealand;

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

mandated signatories means the individuals identified as the mandated signatories by clause 8.9.1;

Maniapoto means the iwi of Maniapoto;

Maniapoto entity means the Maniapoto Maori Trust Board;

member of Raukawa means an individual referred to in clause 8.5;

Mighty River means Mighty River Power Limited;

Minister means a Minister of the Crown;

month means a calendar month;

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

New Zealand Historic Places Trust means the trust referred to in section 38 of the Historic Places Act 1993;

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;

operating easement means the easement in gross to store water and to install and operate hydro electricity works in favour of Mighty River Power created by Deed of Grant of Easement 8672068.1, held in Computer Freehold Register 544115 in relation to that part of the cultural redress property known as Pureora being part Section 3 SO 326126, and shall include any variations or replacements of such easement;

overlay classification has the meaning set out in clauses 5.1 and 5.2;

party means each of the following:

- (a) Raukawa;
- (b) the governance entity; and
- (c) the Crown;

payment date means a date within five (5) business days from and after the date of this deed;

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

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

protection principles means the protection principles in the documents schedule;

purchased commercial property means each commercial property in relation to which the governance entity and the Crown are to be treated under paragraph 4.4 of the property redress schedule as having entered into an agreement for its sale and purchase;

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 6.4 of the property redress schedule as having entered into an agreement for its sale and purchase;

Raukawa has the meaning given to it by clause 8.5;

Raukawa Settlement Trust means the trust known by that name and established by a trust deed dated 17 October 2009 and signed by:

- (a) Andrew William Paul;
- (b) Kataraina Hodge;
- (c) Thomas Tomairangi Smith;
- (d) Anzacquelene (Rangitiata) Hodge;
- (e) George Whakatoi Rangitutia; and
- (f) Miriata Te Hiko;

Raukawa values means the statement of Raukawa values;

redress means:

- (a) the acknowledgement and the apology made by the Crown under clauses 3.1 to 3.17;
- (b) the cultural redress; and
- (c) the financial and commercial redress;

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

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 8.5.1;
 - (ii) any one or more members of Raukawa; or

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- (iii) any one or more of the whānau, hpū, or groups of individuals referred to in clause 8.5.3;

reserve site means:

- (a) each of the following cultural redress properties:
- (i) Whenua ā-kura;
 - (ii) Pureora;
 - (iii) Whakamaru (Site A);
 - (iv) Whakamaru (Site B);
 - (v) Korakonui; and
- (b) Tokoroa Golf Club site referred to in table one of part 5 of the property redress schedule;

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

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

RFR land is the land described in the attachments to this deed and has the meaning given to it in paragraph 13.1.7 of the legislative matters schedule;

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

school site means a deferred selection property in respect of which the land holding agency is the Ministry of Education;

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

settlement date means the date that is 20 business days after the date on which the settlement legislation comes into force;

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

settlement documentation means this deed and the settlement legislation;

settlement legislation means, if the bill proposed by the Crown for introduction to the House of Representatives under clause 7.1 is passed, the resulting Act;

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

statement of Raukawa values means, in relation to each overlay classification site, the statement:

- (a) made by Raukawa 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;

statutory acknowledgment means the acknowledgement to be made by the Crown in the settlement legislation as provided for in part 6 of the legislative matters schedule;

tax includes income tax and GST;

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

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

tax indemnity means an indemnity given by the Crown under part 3 of this schedule;

terms of negotiation means the terms of negotiation referred to in clause 1.7;

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

trustees means the trustees from time to time of the Raukawa Settlement Trust; and

unlicensed land means the land described in table 1 of part 5 of the property redress schedule as unlicensed land;

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

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 legislative matters schedule, but not by this deed, has the meaning given to it in that schedule, where used in this deed.
- 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;
 - 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;
 - 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;
 - 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.
- 7.11 A reference to:
- 7.11.1 a part or parts of a schedule, are a reference to each part under a numbered heading;

7: INTERPRETATION

- 7.11.2 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;
- 7.11.3 legislation, including the settlement legislation, means that legislation as amended, consolidated or substituted;
- 7.11.4 a party includes a permitted successor of that party; and
- 7.11.5 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;
- 7.14.2 the property redress, the general matters schedules and the legislative matters schedule are referred to as paragraphs;
- 7.14.3 the documents in the documents schedule are referred to as paragraphs; 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 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.
- 7.16 The deed plans in the attachments that are referred to in the overlay classification, the statutory acknowledgement and the geothermal statutory acknowledgement provisions indicate the general locations of the relevant sites and areas but not their precise boundaries.
- 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 cultural redress properties are set out in part 18 of the legislative matters schedule.