MORIORI

and

NGĀTI MUTUNGA O WHAREKAURI

and

THE TRUSTEES OF THE MORIORI IMI SETTLEMENT TRUST

and

THE TRUSTEE OF TE KOROWAI O NGĀTI MUTUNGA O WHAREKAURI TRUST

and

THE CROWN

RĒKOHU WHAREKAURI

SHARED REDRESS DEED SCHEDULE:

GENERAL MATTERS

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1 NOTICE

APPLICATION

1.1 Unless otherwise provided in this deed, or a related document, this part applies to a notice under this deed or a related document.

1.2 In particular, this part is subject to the provisions of part 6 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, the shared cultural redress properties and the Kaingaroa School site (land only).

REQUIREMENTS

1.3. A notice must be –

1.3.1. in writing; and

1.3.2. signed by the person giving it; and

1.3.3. addressed to the recipient at its address, or email address as provided –

(a) in paragraph 1.6; or

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

1.3.4. 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) sending it by electronic mail to the recipient's email address.

TIMING

1.4. A notice is to be treated as having been received –

1.4.1. at the time of delivery, if personally delivered; or

1.4.2. on the sixth day after posting, if posted; or

1.4.3. on the day of transmission, if sent by electronic mail.

1.5. However, if a notice is treated under paragraph 1.4 as having been received after 5pm on a working day, or on a non-working day, it is to be treated as having been received on the next working day.

ADDRESSES

1.6. The address of –

1.6.1. Moriori and the Moriori governance entity is –

PO Box 262, Rēkohu/Chatham Islands 8942

1.6.2. Ngāti Mutunga o Wharekauri and the Ngāti Mutunga o Wharekauri governance entity is –

RAPID 300 North Road
Te One
Wharekauri
Chatham Islands 8942
PO Box 50
Waitangi
Wharekauri
Chatham Islands 8942

1.6.3. the Crown is –

C/- The Solicitor-General
Crown Law Office
Level 2
Justice Centre
19 Aitken Street
PO Box 2858
WELLINGTON

Facsimile No. 04 473 3482

Email address library@crownlaw.govt.nz

2 MISCELLANEOUS

AMENDMENTS

2.1 Subject to paragraph 2.2 below, this deed may be amended only by written agreement signed by each governance entity that enters into this deed and the Crown.

2.2 Each governance entity that enters into this deed and the Crown acknowledge and agree that:

2.2.1 as at the date of this deed, the cultural redress property easements in the documents schedule have not been agreed by the parties to those easements and are still in draft form;

2.2.2 once the cultural redress property easements have been agreed by the parties to those easements, the Crown will seek the written agreement of each governance entity that enters into this deed to replace the draft easements with the final agreed easements; and

2.2.3 if written agreement referred to in paragraph 2.2.2 is not provided within 20 working days after the Crown making that written request, the Crown may, on written notice to each governance entity that enters into this deed, unilaterally amend this deed to replace the draft easements with the final agreed easements.

ENTIRE AGREEMENT

2.3 This deed, and each of the related documents, in relation to the matters in it, –

2.3.1 constitutes the entire agreement between each governance entity that enters into this deed and the Crown; and

2.3.2 supersedes all earlier representations, understandings, and agreements.

NO ASSIGNMENT OR WAIVER

2.4 Paragraph 2.5 applies to rights and obligations under this deed or a related document.

2.5 Except as provided in this deed or a related document, neither a governance entity that enters into this deed nor the Crown –

2.5.1 may transfer or assign its rights or obligations; nor

2.5.2 waives a right by –

(a) failing to exercise it; or

(b) delaying in exercising it; nor

2.5.3 is 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

2.6. 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.

Name used in deed	Official or recorded name
Rēkohu/Chatham Islands	Chatham Islands
Wharekauri	Chatham Islands

3 TAX

INDEMNITY

3.1 The provision of Crown redress, or an indemnity payment, to a governance entity that enters into this deed 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 each governance entity that enters into this deed 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 the transfer of the Kaingaroa School site (land only):

3.3.2 in relation to each governance entity that enters into this deed–

(a) its use of Crown redress or an indemnity payment; or

(b) its payment of costs, or any other amounts, in relation to Crown redress.

ACKNOWLEDGEMENTS

3.4 To avoid doubt, each governance entity that enters into this deed and the Crown acknowledge –

3.4.1 the Crown redress is being provided 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 either of the governance entities 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 the Kaingaroa school site (land only) under the shared redress documentation is a taxable supply for GST purposes; and

3.4.5 the governance entities are the only entities that this deed contemplates performing a function described in section HF 2(2)(d)(i) or section HF 2(3)(e)(i) of the Income Tax Act 2007.

CONSISTENT ACTIONS

3.5 Neither a governance entity that enters into this deed, a person associated with either it, or the Crown will act in a manner that is inconsistent with this part 3.

3.6 In particular, each governance entity that enters into this deed 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, –

(a) an input credit for GST purposes; or

(b) a deduction for income tax purposes.

INDEMNITY DEMANDS

3.7 Each governance entity that enters into this deed 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 working days before the due date for payment of the tax, whether that date is –

(a) specified in an assessment; or

(b) a date for the payment of provisional tax; or

(c) otherwise determined; and

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 it, taxable supply information.

INDEMNITY PAYMENTS

3.9 If a governance entity that enters into this deed 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 Each governance entity that enters into this deed 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 working 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.

3.12 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 Each governance entity that enters into this deed 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 a governance entity that enters into this deed 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, –

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

3.15.2 **taxable supply information** has the definition given to it in the Goods and Services Tax Act 1985; and

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

4 DEFINED TERMS

4.1 In this deed –

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

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

attachments means the attachments to this deed, being the deed plans, and the draft shared redress bill; and

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

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

Council means the Chatham Islands Council constituted under section 6 of the Chatham Islands Council Act 1995; 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 entities; or

(ii) vested by the shared redress legislation in the governance entities that was, immediately prior to the vesting, owned by or vested in the Crown; and

(b) includes any part of the Crown redress; and

(c) does not include –

(i) an obligation of the Crown under the settlement documentation to transfer the Kaingaroa School site (land only); or

(ii) the Kaingaroa School site (land only); and

cultural redress property means each property described in the schedule of the draft shared redress bill; and

date of this deed means the date this deed is signed by the Crown and at least one governance entity; and

deed plan means a deed plan in the attachments; and

deed signing governance entity means, where only one governance entity enters into this deed, that governance entity; and

deed of accession means the deed entered into under clause 7.3.1; 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 shared redress bill means the draft bill in the attachments; 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

enters into this deed has the meaning given to it in clause 5.11; and

general matters schedule means this schedule; and

governance entity means each of –

(a) the trustees of the Moriori Imi Settlement Trust; and

(b) the trustee of the Te Korowai o Ngāti Mutunga o Wharekauri Trust; and

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

Kaingaroa School site (land only) or **school site** means the land described in part 3 of the property redress schedule; and

land holding agency, in relation to, –

(a) the Tikitiki Hill property, the Paddocks property, the Southern property and the White House property, means the Department of Conservation;

(b) Wharekauri sites 110 – 114, means Land Information New Zealand;

(c) Te Whanga Lagoon property, means Office of Treaty Settlements and Takutai Moana–Te Tari Whakatau; and

(d) the Kaingaroa School site (land only), means the Ministry of Education; and

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

Minister means a Minister of the Crown; and

month means a calendar month; and

Moriori has the meaning given by clauses 9.6 and 9.7 of the Moriori deed of settlement; and

Moriori agreement in principle means the agreement referred to in clause 1.2; and

Moriori deed of settlement means the deed of settlement referred to in clause 1.3; and

Moriori governance entity means the trustees of the Moriori Imi Settlement Trust, in their capacity as trustees of the Moriori Imi Settlement Trust; and

Moriori Imi Settlement Trust means the trust known by that name and established by a trust deed 3 December 2018 and signed by Maui Solomon, Sharon Wadsworth, Paul Solomon, Grace LeGros and Tom Lanauze; and

Ngāti Mutunga o Wharekauri has the meaning given in clause 9 of the Ngāti Mutunga o Wharekauri deed of settlement; and

Ngāti Mutunga o Wharekauri agreement in principle means the agreement referred to in clause 1.4 and

Ngāti Mutunga o Wharekauri deed of settlement means the deed of settlement referred to in clause 1.5; and

Ngāti Mutunga o Wharekauri governance entity means Te Korowai o Ngāti Mutunga o Wharekauri Limited, in its capacity as trustee of the Te Korowai o Ngāti Mutunga Trust; and

Ngāti Mutunga o Wharekauri settlement legislation means the legislation that –

(a) settles the historical claims of Ngāti Mutunga o Wharekauri; and

(b) provides for the rights to shared RFR land for the Ngāti Mutunga o Wharekauri governance entity; and

non-deed signing governance entity means, where only one governance entity enters into this deed, the governance entity that does not enter into this deed; and

notice means a notice given under part 1 of this schedule, or any other applicable provisions of this deed, and notify has a corresponding meaning; and

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

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

redress documentation means this deed and the shared redress legislation; and

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

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

settlement date means the date that is 40 working days after the date on which the Ngāti Mutunga o Wharekauri settlement legislation comes into force; and

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

shared redress group means each of Moriori and Ngāti Mutunga o Wharekauri; and

shared redress legislation means, if the bill proposed by the Crown for introduction to the House of Representatives is passed, the resulting Act; 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 Korowai o Ngāti Mutunga o Wharekauri Trust means the trust known by that name and established by a trust deed dated 13 August 2026 and signed by Melodie Eruera-Fraser, Monique Croon, Deena Whaitiri, Megan Lanauze-King, John Preece, Di Grennell, and Paula Page in their capacity as directors of Te Korowai o Ngāti Mutunga o Wharekauri Limited; and

Te Whanga Lagoon Management Board means the statutory board referred to in clause 3.72; and

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

working day means a day that is not –

(a) a Saturday or a Sunday; or

(b) Waitangi Day, Good Friday, Easter Monday, Anzac Day, the Sovereign's Birthday, 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) Chatham Islands; and

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

5 INTERPRETATION

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

5.2 Headings do not affect the interpretation.

5.3 A term defined by –

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

5.3.2 the draft shared redress bill, but not by this deed, has the meaning given to it by that bill.

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

5.5 The singular includes the plural and vice versa.

5.6 One gender includes the other genders.

5.7 Any monetary amount is in New Zealand currency.

5.8 Time is New Zealand time.

5.9 Something that must or may be done on a day that is not a working day must or may be done on the next working day.

5.10 A period of time specified as –

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

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

5.10.3 ending by, on, at, with, or not later than, a specified day, act, or event includes that day or the day of the act or event; or

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

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

5.11 A reference to –

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

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

5.11.3 a party includes a permitted successor of that party; and

5.11.4 a particular Minister includes any Minister who, under the authority of a warrant or with the authority of the Prime Minister, is responsible for the relevant matter.

5.12 An agreement by two or more persons binds them jointly and severally, but the obligations relating to the Kaingaroa School site (land only) bind each governance entity severally.

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

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

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

5.14 Provisions in –

5.14.1 the main body of this deed are referred to as clauses; and

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

5.14.3 the documents in the documents schedule are referred to as clauses; and

5.14.4 the draft shared redress bill are referred to as sections.

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

5.15.1 in the main body of this deed and a provision in a schedule or an attachment, the provision in the main body of the deed prevails; and

5.15.2 in this deed and in part 7 of the deed of settlement for a governance entity that enters into this deed, the provision in this deed prevails.

5.16 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 the schedule of the draft shared redress bill.