

NGĀ HAPŪ O NGĀTI RANGINUI

and

NGĀI TE RANGI

and

NGĀTI PŪKENGA

and

TAURANGA MOANA IWI COLLECTIVE LIMITED PARTNERSHIP

and

THE CROWN

**TAURANGA MOANA IWI COLLECTIVE DEED:
GENERAL MATTERS**

Reid P R

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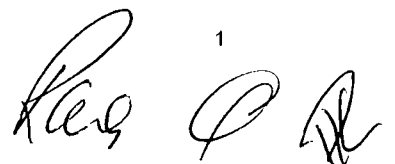
1 EFFECT OF DEED

ON SIGNING

- 1.1 This deed –
- 1.1.1 is "without prejudice" until it becomes unconditional; and
 - 1.1.2 in particular, may not be used as evidence in proceedings before, or presented to, the Waitangi Tribunal, any court or any other judicial body or tribunal.
- 1.2 Paragraph 1.1 does not exclude the jurisdiction of a court, tribunal or other judicial body in respect of the interpretation or enforcement of this deed.
- 1.3 Despite this deed being conditional upon the collective legislation coming into force, the following provisions are binding upon signing:
- 1.3.1 clause 2.27, clauses 6.1 to 6.4 and clause 6.6; and
 - 1.3.2 paragraphs 1.1 and 1.2 of this schedule; and
 - 1.3.3 parts 3 to 6 of this schedule.

ON TERMINATION

- 1.4 If this deed is terminated in accordance with its provisions, it –
- 1.4.1 is at an end; and
 - 1.4.2 does not give rise to any rights or obligations; but
 - 1.4.3 remains "without prejudice".

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2 TAX

INDEMNITY

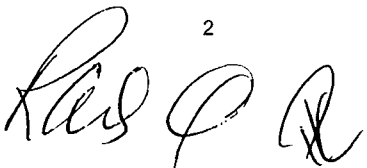
- 2.1 The provision of Crown redress, or an indemnity payment, to the collective entity is not intended to be –
- 2.1.1 a taxable supply for GST purposes; or
 - 2.1.2 assessable income for income tax purposes.
- 2.2 The Crown must, therefore, indemnify the collective entity for –
- 2.2.1 any GST payable by the collective entity in respect of the provision of Crown redress or an indemnity payment; and
 - 2.2.2 any income tax payable by the collective entity as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the collective entity; and
 - 2.2.3 any reasonable cost or liability incurred by the collective entity in taking, at the Crown's direction, action –
 - (a) relating to an indemnity demand; or
 - (b) under paragraph 2.13 or paragraph 2.14.1(b).

LIMITS

- 2.3 The tax indemnity does not apply to the following (which are subject to normal tax treatment):
- 2.3.1 the transfer of the TMIC Athenree forest land or RFR land under the collective documentation;
 - 2.3.2 any amounts paid or distributed by the Crown forestry rental trust in relation to the TMIC Athenree forest land including rental proceeds and interest on rental proceeds;
 - 2.3.3 the collective 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

- 2.4 To avoid doubt, the parties acknowledge –
- 2.4.1 the Crown redress is provided with no other consideration being provided; and

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**TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS**

2: TAX

- 2.4.2 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
- 2.4.3 nothing in this part is intended to imply that the provision of Crown redress, or an indemnity payment, is –
- (a) a taxable supply for GST purposes; or
 - (b) assessable income for income tax purposes; and
- 2.4.4 the transfer of the TMIC Athenree forest land or RFR land under the collective documentation is a taxable supply for GST purposes.

CONSISTENT ACTIONS

- 2.5 None of the collective entity, a person associated with it, or the Crown will act in a manner that is inconsistent with this part 2.
- 2.6 In particular, the collective entity agrees that –
- 2.6.1 from the settlement date, it will be a registered person for GST purposes, unless it is not carrying on a taxable activity; and
 - 2.6.2 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

- 2.7 The collective entity and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that the collective entity may be entitled to an indemnity payment.
- 2.8 An indemnity demand –
- 2.8.1 may be made at any time after the settlement date; but
 - 2.8.2 must not be made more than 20 business days before the due date for payment of the tax, whether that date is –
 - (a) specified in an assessment; or
 - (b) a date for the payment of provisional tax; or
 - (c) otherwise determined; and

**TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS**

2: TAX

2.8.3 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

2.9 If the collective entity is entitled to an indemnity payment, the Crown may make the payment to –

2.9.1 the collective entity; or

2.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, the collective entity.

2.10 The collective entity must pay an indemnity payment received by it to the Commissioner of Inland Revenue, by the later of –

2.10.1 the due date for payment of the tax; or

2.10.2 the next business day after receiving the indemnity payment.

REPAYMENT

2.11 If it is determined that some or all of the tax to which an indemnity payment relates is not payable, the collective entity must promptly repay to the Crown any amount that –

2.11.1 the Commissioner of Inland Revenue refunds or credits to the collective entity; or

2.11.2 the collective entity has received but has not paid, and is not required to pay, to the Commissioner of Inland Revenue.

2.12 The collective entity does not have a right of set-off or counterclaim in relation to an amount payable by it under paragraph 2.11.

RULINGS

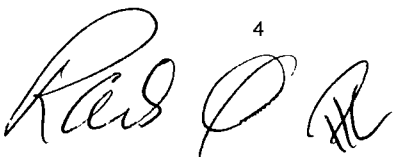
2.13 The collective entity must assist the Crown with an application to the Commissioner of Inland Revenue for a ruling, whether binding or not, in relation to the provision of Crown redress.

CONTROL OF DISPUTES

2.14 If the collective entity is entitled to an indemnity payment, the Crown may –

2.14.1 by notice to the collective entity, require it to –

- (a) exercise a right to defer the payment of tax; and/or

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TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

2: TAX

- (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

2.14.2 nominate and instruct counsel on behalf of the collective entity whenever it exercises its rights under paragraph 2.14.1; and

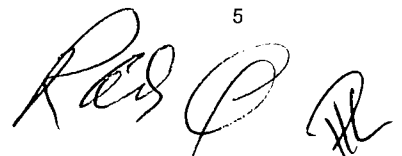
2.14.3 recover from the Commissioner of Inland Revenue any tax paid that is refundable.

DEFINITIONS

2.15 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.



3 NOTICE

APPLICATION

- 3.1 Unless otherwise provided in this deed, this part applies to notices under this deed.

REQUIREMENTS

- 3.2 A notice must be –

3.2.1 in writing; and

3.2.2 signed by the person giving it; and

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

(a) in paragraph 3.6; 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

3.2.4 given by –

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

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

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

(d) sending it by electronic means such as email.

TIMING

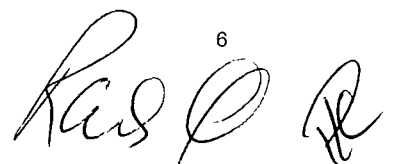
- 3.3 A notice is to be treated as having been received –

3.3.1 at the time of delivery, if personally delivered; or

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

3.3.3 at the time of transmission, if faxed or sent by other electronic means.

- 3.4 However, if a notice is treated under paragraph 3.3 as having been received after 5pm on a business day, or on a non-business day, it is to be treated as having been received on the next business day.

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TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

3: NOTICE

USE OF ELECTRONIC TRANSMISSION

- 3.5 Despite paragraph 3.2, a notice that must be given in writing and signed, as required by paragraphs 3.2.1 and 3.2.2, may be given by electronic means as long as the notice is given with an electronic signature that satisfies section 22(1)(a) and (b) of the Electronic Transactions Act 2002.

ADDRESSES

- 3.6 The address of –

- 3.6.1 the Ngā Hapū o Ngāti Ranginui Settlement Trust is –

Old Tauranga Post Office Building
51 Willow St
Tauranga 3110

PO Box 2230
Tauranga 3140

- 3.6.2 the Ngāi Te Rangi Settlement Trust is –

3 The Strand
Tauranga 3110

PO Box 98
Tauranga 3140

- 3.6.3 Te Tāwharau o Ngāti Pūkenga is –

81 The Strand (upstairs)
Tauranga 3110

PO Box 13610
Tauranga 3141

- 3.6.4 the collective entity is –

Old Tauranga Post Office Building
51 Willow St
Tauranga 3110

PO Box 2230
Tauranga 3140

- 3.6.5 the Crown is –

C/- The Solicitor-General
Crown Law Office
Level 3
The Justice Centre
19 Aitken Street
DX SX 10111
Wellington 6140



TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

3: NOTICE

Facsimile No. 04 473 3482

Email address library@crownlaw.govt.nz

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4 MISCELLANEOUS

AMENDMENTS

- 4.1 This deed may be amended only by written agreement signed by the collective entity, the Crown and, in respect of each Tauranga Moana iwi either –
- 4.1.1 the representative entity; or
 - 4.1.2 if the representative entity does not yet exist, the signing entity.

ENTIRE AGREEMENT

- 4.2 This deed, 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.
- 4.4 Except as provided in this deed or a collective 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.

5 DEFINED TERMS

5.1 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 that term by section YA 1 of the Income Tax Act 2007; and

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

authorised person means for the TMIC Athenree forest land, a person authorised by the chief executive of Land Information New Zealand; and

business day means a day that is not –

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

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

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

collective documentation means this deed and the collective legislation; and

collective entity means Tauranga Moana Iwi Collective Limited Partnership; and

collective legislation means, the bill proposed for introduction to the House of Representatives under clause 6.1 and, if that bill is passed, the resulting Act; and

commercial redress means the redress provided by or under –

- (a) part 5;
- (b) the collective legislation giving effect to that part; and

**TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS**

5: DEFINED TERMS

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

comprehensive settlement means, in respect of each Tauranga Moana Iwi, the deed of settlement of the historical claims of that Iwi entered into by the Crown and the Iwi whether before, on, or after the date of this deed; and

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

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

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

Crown forestry licence –

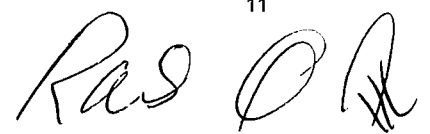
- (a) has the meaning given to it by section 2(1) of the Crown Forest Assets Act 1989; and
- (b) in relation to the TMIC Athenree forest land, means the licence described in relation to that land in part 2 of the property redress schedule; and

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

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

Crown redress –

- (a) means redress –
 - (i) provided by the Crown to the collective entity; or
 - (ii) vested by the collective legislation in the collective entity that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes the right under the settlement documentation –
 - (i) to acquire the TMIC Athenree forest land; and
 - (ii) of first refusal in relation to RFR land; and
- (c) includes any part of the Crown redress; and
- (d) does not include –
 - (i) an obligation of the Crown under the collective documentation to transfer the TMIC Athenree forest land or RFR land; or
 - (ii) the TMIC Athenree forest land or RFR land; and



TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

5: DEFINED TERMS

cultural redress means the redress provided by or under –

- (a) parts 2 to 4; or
- (b) the collective legislation giving effect to any of those clauses; and

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

documents schedule means the documents schedule to this deed; and

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

eligible member of Tauranga Moana iwi means a member of a Tauranga Moana iwi who on 12 December 2012 was –

- (a) aged 18 years or over; and
- (b) registered on the register of members of Ngā Hapū o Ngāti Ranginui, Ngāi Te Rangī or Ngāti Pūkenga kept by Ngā Hapū o Ngāti Ranginui Settlement Trust, Te Rūnanga o Ngāi Te Rangī Iwi Trust or Te Au Māro o Ngāti Pūkenga for the purpose of voting on –
 - (i) the ratification, and signing, of this deed; and
 - (ii) approval of the signing entities to receive the redress; and

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

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

general matters schedule means the general matters schedule to this deed; and

GST –

- (a) means goods and services tax chargeable under the Goods and Services Tax Act 1985; and
- (b) includes, for the purposes of part 2 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST; and

Heritage New Zealand Pouhere Taonga means the body corporate referred to in section 9 of the Heritage New Zealand Pouhere Taonga Act 2014; and

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; and

indemnity payment means any indemnity payment made by the Crown under or for the purposes of part 2, and **indemnify**, **indemnification** and **indemnity** have a corresponding meaning; and

land holding agency means, in relation to the TMIC Athenree forest land, Land Information New Zealand; and

TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

5: DEFINED TERMS

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

Mauao Trust means the trust known by that name and established by a deed of trust executed on 2 July 2007 to receive title to the Mauao Historic Reserve lands; and

member of Tauranga Moana iwi means an individual referred to in clause 8.3.2; and

Minister means a Minister of the Crown; and

month means a calendar month; and

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

Ngāi Te Rangi deed of settlement means the deed of settlement of historical claims of Ngāi Te Rangi dated 14 December 2013 and entered into between Ngāi Te Rangi, the Ngāi Te Rangi governance entity and the Crown; and

Ngāi Te Rangi governance entity means the governance entity under the Ngāi Te Rangi deed of settlement; and

Ngāti Pūkenga deed of settlement means a deed of settlement of historical claims of Ngāti Pūkenga dated 7 April 2013 and entered into between Ngāti Pūkenga, the Ngāti Pūkenga governance entity and the Crown; and

Ngāti Pūkenga governance entity means the governance entity under the Ngāti Pūkenga deed of settlement; and

Ngāti Ranginui deed of settlement means the deed of settlement of historical claims of Ngā Hapū o Ngāti Ranginui dated 21 June 2012 and entered into between Ngā Hapū o Ngāti Ranginui, the Ngāti Ranginui governance entity and the Crown; and

Ngāti Ranginui governance entity means the governance entity under the Ngāti Ranginui deed of settlement; and

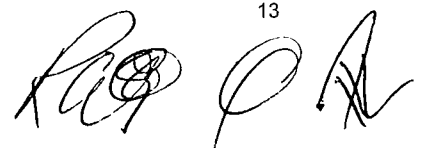
notice means a notice given under paragraphs 3.1 to 3.5 of this schedule and **notify** has a corresponding meaning; and

party means each of the following:

- (a) Ngā Hapū o Ngāti Ranginui;
- (b) Ngāi Te Rangi;
- (c) Ngāti Pūkenga;
- (d) the collective entity;
- (e) the Crown; and

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

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



TAURANGA MOANA IWI COLLECTIVE DEED
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5: DEFINED TERMS

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

redress means –

- (a) the cultural redress; and
- (b) the commercial redress; and

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

representative entity means each entity created to meet the requirements in clause 6.5.1; and

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

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

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

RFR land means land listed in the attachments as RFR land that, on the settlement date, –

- (a) is vested in the Crown; or
- (b) the fee simple for which is held by the Crown; and

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

settlement date means the date that is 40 business days after the date the collective legislation comes into force; and

signing entity means, in respect of –

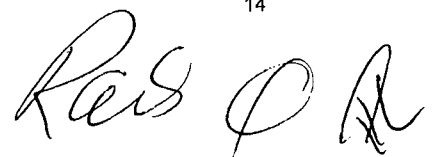
- (a) Ngā Hapū o Ngāti Ranginui, the trustees of the Ngā Hapū o Ngāti Ranginui Settlement Trust; and
- (b) Ngāti Pūkenga, Te Tāwharau o Ngāti Pūkenga; and
- (c) Ngāi Te Rangi, Ngāi Te Rangi Settlement Trust; and

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

statutory acknowledgement means the acknowledgement given by the Crown under part 4 of the legislative matters schedule; and

statutory area means each area described as a statutory area in part 8 of the legislative matters schedule; and

Tauranga Moana and **moana** have the meaning given to them by clause 2.29; and



TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

5: DEFINED TERMS

Tauranga Moana iwi has the meaning given to it by clause 8.3; and

Tauranga Moana iwi values means the statement of Tauranga Moana iwi values; and
tax includes income tax and GST; and

tax indemnity means any indemnity made by the Crown under this part; and

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

taxable activity has the meaning given to that term 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

TMIC Athenree forest land means the property described in part 2 of the property
redress schedule but excludes –

- (a) all trees growing, standing, or lying on the land; and
- (ii) all improvements that have been acquired by a purchaser of trees on the land
or made, after the acquisition of the trees by the purchaser, or by the licensee;
and

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 collective entity; and

transfer value for the TMIC Athenree forest land means the amount set out as the
transfer value for the property in part 2 of the property redress schedule; and

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

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

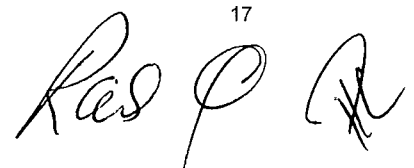
6 INTERPRETATION

- 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 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; or
 - 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; or
 - 6.10.3 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
 - 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, means that agreement, this deed or that document as amended, novated or replaced; and
 - 6.11.2 legislation, including the collective legislation, means that legislation as amended, consolidated or substituted; and
 - 6.11.3 a party includes any permitted successor of that party; and

TAURANGA MOANA IWI COLLECTIVE DEED
GENERAL MATTERS

6: INTERPRETATION

- 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; and
- 6.14.2 the property redress, general matters schedule and legislative matters schedule are referred to as paragraphs, other than in part 3 of the legislative matters schedule and the appendix to part 4, which are referred to as clauses.
- 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 or an attachment, 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 acknowledgements indicate the general locations of the relevant sites and areas but not their precise boundaries.

Handwritten signatures and initials in black ink, including the name 'Ras' and other illegible marks.