

NGĀTI MARU
and
NGĀTI PAOA
and
NGĀTI TAMATERĀ
and
NGAATI WHANAUNGA
and
TE PATUKIRIKIRI

and

THE CROWN

MARUTŪĀHU IWI COLLECTIVE REDRESS DEED
SCHEDULE: GENERAL MATTERS

GENERAL MATTERS

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GENERAL MATTERS

1 TAX

[This part is subject to the approval of the Minister of Finance under Section 65ZD of the Public Finance Act 1989 and is subject to change. Prior to formal execution of the tax indemnity by the Minister of Finance, the provisions of this part will be finalised and this note will be removed.]

[INDEMNITY

- 1.1 The provision of Crown redress, or an indemnity payment, to a recipient entity is not intended to be –
 - 1.1.1 a taxable supply for GST purposes; or
 - 1.1.2 assessable income for income tax purposes.
- 1.2 The Crown must, therefore, indemnify each recipient entity for –
 - 1.2.1 any GST payable by the entity in respect of the provision of Crown redress or an indemnity payment;
 - 1.2.2 any income tax payable by the entity as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the recipient entity; and
 - 1.2.3 any reasonable cost or liability incurred by the entity in taking, at the Crown's direction, action –
 - (a) relating to an indemnity demand; or
 - (b) under paragraph 1.13 or paragraph 1.14.1(b).

LIMITS

- 1.3 The tax indemnity –
 - 1.3.1 does not apply to the following (which are subject to normal tax treatment):
 - (a) any amounts paid or distributed by the Crown Forestry Rental Trust in relation to the licensed land, including rental proceeds and interest on rental proceeds:
 - (b) the transfer of the following properties:
 - (i) a commercial property:
 - (ii) a deferred selection property:

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- (iii) a deferred purchase property:
 - (iv) RFR land; and
 - (c) a recipient entity's –
 - (i) use of Crown redress or an indemnity payment; or
 - (ii) payment of costs, or any other amounts, in relation to Crown redress;
- 1.3.2 does however apply to the transfer of the early release commercial property under clause 4.18.

ACKNOWLEDGEMENTS

- 1.4 To avoid doubt, the parties acknowledge –
- 1.4.1 the Crown redress is provided with no other consideration being provided; and
 - 1.4.2 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
 - 1.4.3 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 a recipient entity is a charitable trust, or other charitable entity, it receives –
 - (i) redress, assets, or rights other than for charitable purposes; or

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- (ii) income other than as exempt income for income tax purposes; and
- 1.4.4 the transfer of a property listed in paragraph 1.3.2(b) under the deed documentation is a taxable supply for GST purposes; and
- 1.4.5 the recipient 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

- 1.5 None of the Marutūāhu Iwi collective entities, nor a person associated with any of them, or the Crown will act in a manner that is inconsistent with this part 1.
- 1.6 In particular, each Marutūāhu Iwi collective entity agrees that –
 - 1.6.1 from the settlement date, it will be a registered person for GST purposes, unless it is not carrying on a taxable activity; and
 - 1.6.2 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

- 1.7 A Marutūāhu Iwi collective entity and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that the entity may be entitled to an indemnity payment.
- 1.8 An indemnity demand –
 - 1.8.1 may be made at any time after the settlement date; but
 - 1.8.2 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
 - 1.8.3 must be accompanied by –

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- (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

- 1.9 If a Marutūāhu Iwi collective entity is entitled to an indemnity payment, the Crown may make the payment to –
- 1.9.1 the entity; or
 - 1.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, the entity.
- 1.10 The Marutūāhu Iwi collective entity must pay an indemnity payment received by it to the Commissioner of Inland Revenue, by the later of –
- 1.10.1 the due date for payment of the tax; or
 - 1.10.2 the next working day after receiving the indemnity payment.

REPAYMENT

- 1.11 If it is determined that some or all of the tax to which an indemnity payment relates is not payable, the Marutūāhu Iwi collective entity must promptly repay to the Crown any amount that –
- 1.11.1 the Commissioner of Inland Revenue refunds or credits to the entity; or
 - 1.11.2 the entity has received but has not paid, and is not required to pay, to the Commissioner of Inland Revenue.
- 1.12 The Marutūāhu Iwi collective entity has no right of set-off or counterclaim in relation to an amount payable by it under paragraph 1.11.

RULINGS

- 1.13 A Marutūāhu Iwi 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

- 1.14 If a Marutūāhu Iwi collective entity is entitled to an indemnity payment, the Crown may –

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- 1.14.1 by notice to the 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
- 1.14.2 nominate and instruct counsel on behalf of the entity whenever it exercises its rights under paragraph 1.14.1; and
- 1.14.3 recover from the Commissioner of Inland Revenue any tax paid that is refundable.

DEFINITIONS

- 1.15 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.]

2 NOTICE

APPLICATION

- 2.1 Unless otherwise provided in this deed, or a deed document, this part applies to a notice under this deed or a deed document.
- 2.2 In particular, this part is subject to the provisions of part 14 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a transfer or vesting of a property under this deed or a deed document.

REQUIREMENTS

- 2.3 A notice must be –
- 2.3.1 in writing; and
 - 2.3.2 signed by the person giving it; and
 - 2.3.3 addressed to the recipient at its address or facsimile number, or email address as provided –
 - (a) in paragraph 2.6; or
 - (b) if the recipient has given notice of a new address or facsimile number or email address, in the most recent notice of a change of address or facsimile number, or email address; and
 - 2.3.4 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) faxing it to the recipient's facsimile number; or
 - (d) sending it by electronic mail to the recipient's email address.

TIMING

- 2.4 A notice is to be treated as having been received:
- 2.4.1 at the time of delivery, if personally delivered; or

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- 2.4.2 on the 4th day after posting, if posted; or
- 2.4.3 on the day of transmission, if faxed or sent by electronic mail.
- 2.5 However, if a notice is treated under paragraph 2.4 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

- 2.6 The address of –

- 2.6.1 Taonga o Marutūāhu Trustee Limited is –

[address to be inserted prior to the signing of this deed]

- 2.6.2 Marutūāhu Rōpū Limited Partnership is –

Business One
433 Pollen Street
PO Box 28
THAMES 3540

Facsimile No. 07 868 6495

Email address: ***[email address to be inserted prior to the signing of this deed]***

- 2.6.3 the Crown is –

C/- The Solicitor-General
Crown Law Office
Level 3
Justice Centre
19 Aitken Street
PO Box 2858
WELLINGTON

Facsimile No. 04 473 3482

Email address: library@crownlaw.govt.nz

3 MISCELLANEOUS

AMENDMENTS

- 3.1 This deed may be amended only by written agreement signed by all Marutūāhu Iwi collective entities and the Crown.

ENTIRE AGREEMENT

- 3.2 This deed, and each of the deed documents, in relation to the matters in it, –

3.2.1 constitutes the entire agreement; and

3.2.2 supersedes all earlier representations, understandings, and agreements.

NO ASSIGNMENT OR WAIVER

- 3.3 Paragraph 3.4 applies to rights and obligations under this deed or a deed document.

- 3.4 Except as provided in this deed or a deed document, a party –

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

3.4.2 does not waive a right by –

(a) failing to exercise it; or

(b) delaying in exercising it; and

3.4.3 is not precluded by a single or partial exercise of a right from exercising –

(a) that right again; or

(b) another right.

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

approving Ngāti Whātua settlement legislation has the meaning given to it by section 102 of the draft collective bill; 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, the Marutūāhu RFR area, the list of non-exclusive RFR land and the draft collective bill; and

commercial property means each of the following properties:

- (a) Maramarua Forest;
- (b) each NZDF property;
- (c) the Torpedo Bay property; and

commercial redress property means Part 6-10 Homestead Drive described in part 3 of the property redress schedule; and

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

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

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

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

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- (b) in relation to licensed land, means the licence described in relation to that land in part 4 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 each Marutūāhu Iwi collective entity; or
 - (ii) vested by the Marutūāhu Iwi collective redress legislation in a Marutūāhu Iwi collective entity that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes the right of a Marutūāhu Iwi collective entity under the deed documentation –
 - (i) to acquire a commercial property, a potential deferred selection property and a deferred purchase property; and
 - (ii) of first refusal in relation to RFR land; and
- (c) includes any part of the Crown redress; and
- (d) does not include an obligation of the Crown under the deed documentation to transfer any of the following properties –
 - (i) a commercial property:
 - (ii) a deferred selection property, including a potential deferred selection property:
 - (iii) a deferred purchase property:
 - (iv) RFR land:
- (e) any on-account payment made to entities other than a Marutūāhu Iwi collective entity; and

cultural redress property means each property described in schedule 1 of the draft collective bill to be vested in Taonga o Marutūāhu Trustee Limited; and

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

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

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

deed documentation means this deed and the Marutūāhu Iwi collective redress legislation; and

deed plan means a deed plan in part 1 of the attachments; and

deferred purchase property means each area of land within the Waipapa area in respect of which the Crown gives notice under clause 4.33; and

deferred selection property means –

- (a) each property described in part 7 of the property redress schedule as a deferred selection property; and
- (b) includes a potential deferred selection property that has become a deferred selection property under clause 4.26.1; and

documents schedule means the documents schedule to this deed; and

draft collective bill means the draft collective bill in part 4 of the attachments; and

early release commercial property means the property described in part 6 of the property redress schedule; and

early release commercial property transfer terms means the agreement for sale and purchase in relation to the early release commercial property to be entered into by the Marutūāhu Rōpū Limited Partnership and the Chief Executive of LINZ; 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

entity means each Marutūāhu Iwi collective entity and each governance entity; and

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

exclusive RFR land has the meaning given to it in section 102 of the draft collective bill; and

Fort Takapuna Guardhouse means the building that is located on Section 3 SO 355498, and the fixtures and fittings of the building, but does not include the land; and

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Fort Takapuna Guardhouse area means the land beneath the Fort Takapuna Guardhouse together with the surrounding land as shown bordered orange on deed plan OTS-403-13; and

general matters schedule means this schedule; and

governance entity means each of the following entities:

- (a) Ngāti Maru governance entity;
- (b) Ngāti Paoa governance entity;
- (c) Ngāti Tamaterā governance entity;
- (d) Ngaati Whanaunga governance entity;
- (e) Te Patukirikiri governance entity; and

Heritage New Zealand Pouhere Taonga means the Crown entity established by section 9 of the Heritage New Zealand Pouhere Taonga Act 2014; 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 1 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST; and

historical claims means claims by Maori in respect of actions or omissions before 21 September 1992 by, or on behalf of, the Crown or by, or under, legislation; and

income tax means income tax imposed under the Income Tax Act 2007 and includes, for the purposes of part 1 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of income tax; and

indemnity demand means a demand made by the governance entity to the Crown under part 1 of this schedule for an indemnity payment; and

indemnity payment means a payment made by the Crown under part 1 of this schedule; and

land holding agency, in relation to, –

- (a) a cultural redress property other than the Omaha property (Maungarei), means the Department of Conservation; and

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- (b) the Omaha property (Maungarei), means LINZ Treaty Settlements Landbank; and
- (c) the commercial redress property and the early release commercial property, means LINZ Treaty Settlements Landbank; and
- (d) Maramarua Forest, means LINZ; and
- (e) each NZDF property and the Torpedo Bay property, means New Zealand Defence Force; and
- (f) each deferred purchase property, means New Zealand Transport Agency; and
- (g) a deferred selection property or a potential deferred selection property, the department specified opposite that property in part 7 or 8 of the property redress schedule; and

licensed land means Maramarua Forest; and

LINZ means Land Information New Zealand; and

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

Maramarua Forest –

- (a) means the licensed land described in part 4 of the property redress schedule as Maramarua Forest; but
- (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; and

Marutūāhu Iwi has the meaning given to it by clause 9.2; and

Marutūāhu Iwi collective commercial redress means the redress provided by or under –

- (a) clauses 4.1 to 4.22, 4.25 to 4.27, 4.30 to 4.35 and 4.36 to 4.44; or
- (b) the Marutūāhu Iwi collective redress legislation giving effect to any of those clauses; and

Marutūāhu Iwi collective cultural redress means the redress provided by or under –

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(a) clauses 3.1 to 3.13; or

(b) the Marutūāhu Iwi collective redress legislation giving effect to any of those clauses; and

Marutūāhu Iwi collective entity means Taonga o Marutūāhu Trustee Limited and the Marutūāhu Rōpū Limited Partnership; and

Marutūāhu Iwi collective redress means the Marutūāhu Iwi collective cultural redress and the Marutūāhu Iwi collective commercial redress; and

Marutūāhu Iwi collective redress legislation means, if the bill proposed by the Crown for introduction to the House of Representatives under clause 6.1 is passed, the resulting Act; and

Marutūāhu Rōpū Limited Partnership means the limited partnership of that name and established on 21 June 2013; and

Minister means a Minister of the Crown; and

month means a calendar month; and

Ngāti Maru governance entity means the trustees of the Ngāti Maru Rūnanga Trust; and

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

Ngāti Paoa governance entity means the trustees of the Ngāti Paoa Iwi Trust; and

Ngāti Paoa Iwi Trust means the trust known by that name and established by a trust deed dated 4 October 2013; and

Ngāti Tamaterā governance entity means the trustees of the Ngāti Tamaterā Treaty Settlement Trust; and

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

Ngaati Whanaunga governance entity means the trustees of the Ngaati Whanaunga Trust; and

[Ngaati Whanaunga Ruunanga Trust means the trust known by that name and established by a trust deed dated [*date*] and signed by [*name, place of residence, and occupation of signatories*]; and] [**to be completed in the signing version of this deed**]

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Ngāti Whātua means the descendants of Haumoewarangi, a tupuna of Ngāti Whātua as provided for in section 4(2) of the Te Runanga o Ngati Whatua Act 1988; and

Ngāti Whātua governance entity has the meaning given to it by section 102 of the draft collective bill; and

non-exclusive RFR land has the meaning given to it in section 102 of the draft collective bill; and

notice means a notice given under part 2 of this schedule, or any other applicable provisions of this deed, and **notify** has a corresponding meaning; and

NTKT governance entity means the governance entity under the NTKT deed of settlement; and

NTKT deed of settlement means the deed of settlement of historical claims entered into by Ngāi Tai ki Tāmaki, the NTKT governance entity and the Crown on 7 November 2015; and

NTKT settlement date means the settlement date under the Ngāi Tai ki Tāmaki Claims Settlement Act 2018; and

NWOK Development Trust means the Nga Maunga Whakahii o Kaipara Development Trust established for the benefit of Ngāti Whātua o Kaipara by the Ngā Maunga Whakahii o Kaipara Tari Pupuritaonga trust deed dated 4 April 2011; and

NWOK settlement legislation means Ngāti Whātua o Kaipara Claims Settlement Act 2013, being the settlement legislation under the NWOK deed of settlement; and

NZDF property means each New Zealand Defence force property described in subpart A, subpart B and subpart C of part 5 of the property redress schedule; and

NZDF settlement date means the date that is 60 working days after the settlement date; and

party means each of the following:

- (a) Ngāti Maru:
- (b) Ngāti Paoa:
- (c) Ngāti Tamaterā:
- (d) Ngaati Whanaunga:
- (e) Te Patukirikiri:

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(f) each Marutūāhu Iwi collective entity:

(g) the Crown; and

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

potential deferred selection property means each property described in part 8 of the property redress schedule as a potential deferred selection property; and

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

purchased deferred selection property means each deferred selection property in relation to which the Marutūāhu Rōpū Limited Partnership or other relevant entity, as the case may be, and the Crown are to be treated under paragraph 10.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

recipient entity means, in respect of each of the following properties, the entity in which the property is to be vested, or to which the property is to be transferred:

(a) each cultural redress property:

(b) the commercial redress property:

(c) each commercial property:

(d) each purchased deferred selection property:

(e) each deferred purchase property; and

Record of Agreement means the agreement entered into by Ngāti Maru, Ngāti Paoa, Ngāti Tamaterā, Ngaati Whanaunga and Te Patukirikiri and the Crown dated 17 May 2013; and

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

representative entity means –

(a) each Marutūāhu Iwi collective entity;

(b) each governance entity; and

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

(i) the collective group referred to in clause 9.2; or

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- (ii) any one or more members of the Marutūāhu Iwi; or
- (iii) any one or more of the whānau, hapū, or groups of individuals referred to in clause 9.2; and

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

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

RFR land has the meaning given to it in section 103 of the draft collective bill; and

RFR landowner has the meaning given to it in section 102 of the draft collective bill; 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 60 working days after the date on which the Marutūāhu Iwi collective redress legislation comes into force; and

shared RFR land means the land described in clause 4.39; and

statement of association means, in respect of the Marutūāhu Iwi, and each of them, each statement of association in the documents schedule; and

statutory acknowledgment has the meaning given to it by section 55 of the draft collective bill; and

Sunny Bay Wharf means the wharf described in clause 3.2, being the wharf partly located on the Te Kawau Tu Maro property (Kawau) and partly in the common marine and coastal area (as defined in the Marine and Coastal Area (Takutai Moana) Act 2011; and

Tamaki Makaurau Collective Redress Deed means the deed entitled Ngā Mana Whenua o Tamaki Makaurau Collective Redress Deed and signed by the Crown and certain mandated signatories for and on behalf of Ngā Mana Whenua o Tamaki Makaurau; and

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Taonga o Marutūāhu Trust means the trust known by that name and established by trust deed in a form previously approved by the Crown; and

Taonga o Marutūāhu Trustee Limited means the company of that name acting in its capacity as trustee of the Taonga o Marutūāhu Trust and to be established under clause 6.7; 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 1 of this schedule; and

Te Kawerau Iwi Settlement Trust means the trust of that name established by a trust deed dated 21 February 2014; and

Te Patukirikiri governance entity means the trustees of the Te Patukirikiri Iwi Trust; and

Te Patukirikiri Iwi Trust means the trust known by that name and established by a trust deed dated 24 October 2013 ; and

Torpedo Bay property means the property described by that name in subpart D of part 5 of the property redress schedule; and

Torpedo Bay property settlement date has the meaning given to it in clause 4.15; and

transfer value, –

(a) in relation to the early release commercial property, commercial redress property and each commercial property, means the transfer value provided in part 3, part 4, part 5 or part 6 for that property; and

(b) in relation to a deferred selection property or a deferred purchase property, has the meaning given to it in part 15 of the property redress schedule; and

trustees of the NWOK Development Trust means the trustees from time to time of that trust; and

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

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trustees of the Ngāti Paoa Iwi Trust means the trustees from time to time of that trust; and

trustees of the Ngāti Tamaterā Treaty Settlement Trust means the trustees from time to time of that trust; and

trustees of the Ngaati Whanaunga Trust means the trustees from time to time of that trust; and

trustees of the Te Kawerau Iwi Settlement Trust means the trustees, acting in their capacity as trustees, of the Te Kawerau Iwi Settlement Trust; and

trustees of the Te Patukirikiri Trust means the trustees from time to time of that trust; and

validation notice has the meaning given to it in paragraph 11.4.1 of the property redress schedule; and

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

Waipapa land means the land described in part 9 of the property redress schedule; and

Waitangi Tribunal means the tribunal established by section 4 of the Treaty of Waitangi Act 1975; 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, or Labour Day; or
- (c) if Waitangi Day or Anzac Day falls on a Saturday or Sunday, the following Monday; or
- (d) a day in the period commencing with 25 December in any year and ending with 15 January in the following year; or
- (e) a day that is observed as the anniversary of the province of –
 - (i) Wellington; or
 - (ii) Auckland; and

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

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 collective bill, but not by this deed, has the meaning given to it by that bill, where used in this deed.
- 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.

GENERAL MATTERS

5: INTERPRETATION

- 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 Marutūāhu Iwi collective redress 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.
- 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 collective 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 English and a corresponding provision in Māori, the provision in English prevails.
- 5.16 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.

GENERAL MATTERS

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- 5.17 The deed plans in part 1 of the attachments that show the cultural redress properties indicate the general locations of the relevant properties but are for information purposes only and do not show their precise boundaries. The legal descriptions for the cultural redress properties are shown in schedule 1 of the draft collective bill.