# NGĀTI KAHUNGUNU KI WAIRARAPA TĀMAKI NUI-A-RUA and THE TRUSTEES OF THE NGĂTI KAHUNGUNU KI WAIRARAPA TÄMAKI NUI-A-RUA SETTLEMENT TRUST and THE CROWN **DEED OF SETTLEMENT SCHEDULE: GENERAL MATTERS**

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# NGĀTI KAHUNGUNU KI WAIRARAPA TĀMAKI NUI-A-RUA and THE TRUSTEES OF THE NGĀTI KAHUNGUNU KI WAIRARAPA TÄMAKI NUI-A-RUA SETTLEMENT TRUST and THE CROWN **DEED OF SETTLEMENT SCHEDULE: GENERAL MATTERS**

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# 1 IMPLEMENTATION OF SETTLEMENT

- 1.1 The trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust must use best endeavours to ensure that every historical claim proceeding is discontinued
  - 1.1.1 by the settlement date; or
  - 1.1.2 as soon as practicable after the settlement date.
- 1.2 After the settlement date, the Crown may, 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;
  - 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 any historical claim proceeding;
    - (b) giving further effect to this deed, including achieving -
      - (i) certainty in relation to a party's rights and/or obligations; and/or
      - (ii) a final and durable settlement.
- 1.3 The Crown may cease, in relation to Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 The trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement ⊤rust 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 record of title.

# 2 INTEREST

- 2.1 The Crown must pay interest -
  - 2.1.1 on the second on-account payment date, in relation to -
    - (a) the amount referred to in paragraph 2.2.1, for the period in paragraph 2.2.1; and
    - (b) the amount referred to in paragraph 2.2.2, for the period in paragraph 2.2.2; and
  - 2.1.2 on the settlement date, in relation to
    - (a) the amount referred to in paragraph 2.2.3, for the period in paragraph 2.2.3;
    - (b) the amount referred to in paragraph 2.2.4, for the period in paragraph 2.2.4.
- 2.2 Interest under paragraph 2.1 is payable
  - 2.2.1 on \$93,000,000 (being the financial and commercial redress amount agreed as at the date of the agreement in principle) for the period
    - (a) beginning on the date of the agreement in principle; and
    - (b) ending on 21 August 2017, being the day before the first on-account payment date; and
  - 2.2.2 on \$74,400,000 for the period -
    - (a) beginning on 22 August 2017, being the first on-account payment date;
    - (b) ending on the day before the second on-account payment date; and
  - 2.2.3 on \$23,250,000 for the period -
    - (a) beginning on the second on-account payment date; and
    - (b) ending on the day before the settlement date; and
  - 2.2.4 on \$22,000,000 (being the difference between the amount referred to in paragraph 2.2.1 and the financial and commercial redress amount) for the period
    - (a) beginning on the date of this deed;

# 3: TAX

- (b) ending on the day before the settlement date.
- 2.3 The interest is -
  - 2.3.1 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;
  - 2.3.2 subject to any tax payable in relation to it; and
  - 2.3.3 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 trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust for
  - 3.2.1 any GST payable by the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust in respect of the provision of Crown redress or an indemnity payment; and
  - 3.2.2 any income tax payable by the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; and
  - 3.2.3 any reasonable cost or liability incurred by the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 in relation to the licensed land, including rental proceeds and interest on rental proceeds provided under the settlement documentation:
  - 3.3.3 the transfer of a deferred selection property or RFR land under the settlement documentation:
  - 3.3.4 the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust's
    - (a) use of Crown redress or an indemnity payment; or

# 3: TAX

(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
    - (b) 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 -
      - 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 the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 a deferred selection property or RFR land under the settlement documentation is a taxable supply for GST purposes; and
  - 3.4.5 the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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.

# 3: TAX

# **CONSISTENT ACTIONS**

- 3.5 None of the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust, 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 trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 The trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust and the Crown must give notice to the other as soon as reasonably possible after becoming aware that the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 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
  - 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.

# 3: TAX

# INDEMNITY PAYMENTS

- 3.9 If the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust are entitled to an indemnity payment, the Crown may make the payment to
  - 3.9.1 the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; or
  - 3.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust.
- 3.10 The trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 trustees of the Ngāti Kahungunu ki Walrarapa Tāmaki nui-a-Rua Settlement Trust must promptly repay to the Crown any amount that-
  - 3.11.1 the Commissioner of Inland Revenue refunds or credits to the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; or
  - 3.11.2 the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust have received but has not paid, and is not required to pay, to the Commissioner of Inland Revenue.
- 3.12 The trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust have no right of set-off or counterclaim in relation to an amount payable by it under paragraph 3.11.

# **RULINGS**

3.13 The trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust are entitled to an indemnity payment, the Crown may –

# 3: TAX

- 3.14.1 by notice to the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust, require them 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 trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 7 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a redress property or a deferred selection property.

# REQUIREMENTS

- 4.3 A notice must be -
  - 4.3.1 in writing; and
  - 4.3.2 signed by the person giving it (but, if the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust are giving the notice, it is effective if not less than two trustees sign it); and
  - 4.3.3 addressed to the recipient at its address, facsimile number, or email address as provided
    - (a) in paragraph 4.6; or
    - (b) if the recipient has given notice of a new address, facsimile number or email address, in the most recent notice of a change of address, facsimile number or email address; and
  - 4.3.4 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) by faxing it to the recipient's facsimile number; or
    - (d) sending it by electronic mail to the recipient's email address.

# **TIMING**

- 4.4 A notice is to be treated as having been received:
  - 4.4.1 at the time of delivery, if personally delivered; or
  - 4.4.2 on the sixth day after posting, if posted; or
  - 4.4.3 on the day of transmission, if faxed or sent by electronic mail.

# 4: NOTICE

4.5 However, if a notice is treated under paragraph 4.4 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.

# **ADDRESSES**

- 4.6 The address of -
  - 4.6.1 Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua and the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust is –

The Trustees
Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust
PO Box 756
MASTERTON 5840

Email address admin@kkwtnr.org.nz

4.6.2 the Crown is -

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

**WELLINGTON 6011** 

Facsimile No. 04 473 3482

Email address library@crownlaw.govt.nz

# 5 MISCELLANEOUS

# **AMENDMENTS**

5.1 This deed may be amended only by written agreement signed by the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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 between the parties; 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; and
  - 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.

# NAMES USED IN PLACE OF OFFICIAL OR RECORDED GEOGRAPHIC NAMES

5.5 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:

# 5: MISCELLANEOUS

Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua names used in deed	Official or recorded name
Te Ika a Māui	North Island or Te Ika-a-Māui
Te Whanganui a Tara	Wellington
Te Matau a Māui	Hawke's Bay
Rangiwhakaoma	Castlepoint
Ruamāhanga River	Ruamahanga River
Manawatū River	Manawatu River
Tūranganui River	Turanganui River
Tauherenīkau River	Tauherenikau River
Lake Ōnoke	Lake Onoke
Whakaoriori	Masterton
Te Hūpēnui	Greytown
Tanewaka	Dannevirke
Türanganui-a-Kiwa	Gisborne
Papaioea	Palmerston North
Heretaunga	Hastings
Te Mātakitaki-a-Kupe	Cape Palliser or Mataikitakiakupe
Ngā Rā a Kupe	Kupes Sail
Mairirikapua	Black Rock
Te Māhia mai Tawhiti	Mahia
Pāpāwai	Papawai
Mākirikiri	Makirikiri
Mataikonā	Mataikona
Te Tapere-nui-a-Whātonga	Seventy Mile Bush

# 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; and

agreement in principle means the agreement in principle referred to in clause 1.18.2; and

annual operational management programme has the meaning given to it in clause 7.98; and

appointer means each entity or person referred to as an appointer under clause 7.32; and

area of interest means the area identified as the area of interest in the attachments; 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 area of interest, the deed plans, the RFR land, the Removal of Resumptive Memorials Area, the draft settlement bill and the draft Te Rohe o Rongokako Joint Redress Bill; 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 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) Hawke's Bay; and

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

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

# 6: DEFINED TERMS

committee for natural resources means the committee referred to in clause 7.53; and

**committee for natural resources appointer** means each entity or person referred to in clause 7.54; 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

conservation management plan has the meaning given to that term in the draft settlement bill; and

conservation management strategy has the meaning given to that term in the draft settlement bill; and

**council-administered cultural redress property** means the Remutaka summit property; 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
- (b) in relation to licensed land, means the licence described in relation to that land in part 3 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 minerals protocol** means the Crown minerals protocol in the documents schedule; and

# Crown redress -

- (a) means redress -
  - (i) provided by the Crown to the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; or

# 6: DEFINED TERMS

- (ii) vested by the settlement legislation in the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes the right of the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust under the settlement documentation
  - (i) to acquire a deferred selection property; and
  - (ii) of first refusal in relation to RFR land; and
- (c) includes any part of the Crown redress; and
- (d) the joint redress; and
- (e) does not include -
  - (i) an obligation of the Crown under the settlement documentation to transfer a deferred selection property or RFR land; or
  - (ii) a deferred selection property or RFR land; or
  - (iii) any on-account payment made to entities other than the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; and

cultural redress means the redress provided by or under -

- (a) clauses 5.1 to 5.84; or
- (b) the settlement legislation giving effect to any of those clauses; and

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

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

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

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

deed plan means a deed plan in the attachments; and

**deferred selection period** means each period starting on the settlement date and lasting for the period of time specified for each deferred selection property under the heading "Deferred selection period" in the tables set out in part 4 of the property redress schedule; and

# 6: DEFINED TERMS

deferred selection property means each property described in part 4 of the property redress schedule; 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 Te Rohe o Rongokako Joint Redress Bill means the draft Te Rohe o Rongokako Joint Redress Bill in part 9 of the attachments; and

draft settlement bill means the draft settlement bill in part 8 of the attachments; and

eligible members of Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua means a member of Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua who on the last date for voting on the relevant ratification process was –

- (a) aged 18 years or over; and
- (b) registered on the register of members of Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua:
  - (i) in the case of the ratification process referred to in clause 1.19, kept by Ngāṭi Kahungunu ki Wairarapa Tamaki nui-ā-Rua Trust; and
  - (ii) in the case of the ratification process referred to in clause 1.21, kept by the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; 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

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

# existing Development scheme -

- (a) means the scheme described by the Lower Wairarapa Valley Development Scheme Review 2008, comprising the relevant assets referred to in the Flood Protection Asset Revaluation 2017, to the extent that the scheme exists in or on a Wairarapa Moana reserve or Wairarapa Moana marginal strip immediately before the relevant date; and
- (b) includes any other works of the Council to minimise and prevent damage by floods and erosion, to that same extent; and

**existing improvements** means the structures or other improvements that are in or on any Wairarapa Moana reserve, to the extent that the structures or improvements exist immediately before the relevant date and include:

# 6: DEFINED TERMS

- (a) any structures or improvements whether or not they were or are unlawful or unauthorised; and
- (b) the parts of the existing Development Scheme that are in or on any Wairarapa Moana reserve; and

financial and commercial redress means the redress provided by or under -

- (a) clauses 6.1 to 6.12;
- (b) the settlement legislation giving effect to any of those clauses; and

**financial and commercial redress amount** means the amount referred to in clause 6.1 as the financial and commercial redress amount, being the amount agreed at the date of this deed and not the amount described by that phrase as at the date of the agreement in principle; and

first on-account payment means the amount paid by the Crown on account of settlement referred to in clause 6.1.1; and

first on-account payment date means the date the first on-account payment was made; and

Flood Protection Asset Revaluation 2017 means the document of that name prepared by the Council, in the form in which the document exists on the relevant date; and

general matters schedule means this schedule; 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 3 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 Crown entity established by section 9 of the Heritage New Zealand Pouhere Taonga Act 2014; and

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

historical claims has the meaning given to it by clauses 9.2 to 9.4; and

# income tax means:

(a) income tax imposed under the Income Tax Act 2007; and

### 6: DEFINED TERMS

(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 the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust 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

joint redress means the cultural redress set out in part 7 of this deed; and

joint redress entity means each of -

- (a) the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; and
- (b) the trustees of the Rangitane Tu Mai Ra Trust; and

**joint redress legislation** means, if the bill proposed by the Crown for introduction to the House of Representatives under clause 7.6 is passed, the resulting Act; and

jointly vested property means each of the following properties:

- (a) Wairarapa Moana property:
- (b) the Mataikona property; and

land holding agency, in relation to, -

- (a) Akitio property and Ngātamatea property, means LINZ Treaty Settlements Landbank; and
- (b) Remutaka summit property, means the Office for Māori Crown Relations Te Arawhiti; and
- (c) all other cultural redress properties, means Department of Conservation; and
- (b) a commercial redress property, or a deferred selection property, means the department specified opposite that property in part 3 or part 4 of the property redress schedule; and

### licensed land -

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

# 6: DEFINED TERMS

- (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 by the purchaser or the licensee after the purchaser has acquired the trees on the land; and

LINZ means Land Information New Zealand; and

Lower Wairarapa Valley Development Scheme Review 2008 means the document of that name approved by the Wellington Regional Council, in the form in which the document exists on the relevant date; and

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

member of Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua means an individual referred to in clause 9.6.1; and

Minister means a Minister of the Crown; and

month means a calendar month; and

national park management plan has the meaning given to that term in the draft settlement bill; and

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

Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua has the meaning given to it by clause 9.6 and Ngāti Kahungunu has the same meaning; and

Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust means the trust known by that name and established by a trust deed dated 30 March 2017; and

**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; and

overlay area means the area referred to in clause 7.9.1; and

**overlay classification** has the meaning given to that term in section 11 of the draft Te Rohe o Rongokako Joint Redress Bill; and

party means each of the following:

(a) Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua:

# 6: DEFINED TERMS

- (b) the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust:
- (c) the Crown; 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

protection principles means the protection principles in the documents schedule; and

protocol means a protocol issued under clause 5.83 and the settlement legislation; and

purchased deferred selection property means each deferred selection property in relation to which the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust and the Crown are to be treated under paragraph 5.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua has the meaning given to it in the Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua deed of settlement and Rangitāne has the same meaning; and

Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua settlement date means the date the Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua settlement legislation provides as the settlement date under that legislation; and

Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua deed of settlement means a deed signed by the Crown and for and on behalf of Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua, settling the historical claims of Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua; and

Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua settlement legislation means legislation that settles the historical claims of Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua; and

Rangitāne Tū Mai Rā Trust has the meaning given to it in the Rangitāne o Wairarapa and Rangitāne o Tamaki Nui-ā-Rua deed of settlement; and

# redress means -

- (a) the acknowledgements and the apology made by the Crown under clauses 3.1 to 3.48; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

# 6: DEFINED TERMS

# redress property means -

- (a) each cultural redress property; and
- (b) each commercial redress property; 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

### relevant date means -

- (a) the settlement date; or
- (b) the date on which a reserve becomes a Wairarapa Moana reserve if the Wairarapa Moana Statutory Board is appointed to administer the reserve under section 123 of the joint redress legislation; and

Removal of Resumptive Memorials Area means the area shown on the plan set out in part 7 of the attachments; and

rental proceeds has the meaning given to it by the Crown forestry rental trust deed; and representative entity means –

- (a) the trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; and
- (b) a person (including any trustee or trustees) acting for or on behalf of:
  - (i) the collective group referred to in clause 9.6.1; or
  - (ii) any one or more members of Ngāti Kahungunu ki Wairarapa Tāmaki nuia-Rua; or
  - (iii) any one or more of the whānau, hāpu, or groups of individuals referred to in clause 9.6.2; and

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

responsible Minister has the meaning given to it by section 21 of the draft settlement bill; and

resumptive memorial means a memorial entered on a record of title under any of the following sections:

- (a) 27A of the State-Owned Enterprises Act 1986:
- (b) 568 of the Education and Training Act 2020:

# 6: DEFINED TERMS

(c) 38 of the New Zealand Railways Corporation Restructuring Act 1990; 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; or
- (c) the fee simple for which is held by AgResearch Limited; or
- (d) is a reserve vested in an administering body that derived title to the reserve from the Crown and that would, on the application of section 25 or 27 of the Reserves Act 1977, revest in the Crown; and

Ruamahanga River catchment means the catchment area shown edged green on the map in part 4 of the attachments; and

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

**second on-account payment** means the amount paid by the Crown on account of the settlement referred to in clause 6.1.2; and

**second on-account payment date** means the date the second on-account payment is made; and

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

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

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

settlement documentation means this deed and the settlement legislation; and

**settlement legislation** means, if the bill proposed by the Crown for introduction to the House of Representatives under clause 8.1 is passed, the resulting Act; and

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

statutory area means an area listed in clause 5.22.1; and

statutory acknowledgement has the meaning given to it by section 27 of the draft settlement bill; and

# 6: DEFINED TERMS

taonga tūturu protocol means the taonga tūturu protocol in the documents schedule; 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 Tiriti o Waitangi/the Treaty of Waitangi means the Treaty of Waitangi as set out in schedule 1 to the Treaty of Waitangi Act 1975; and

terms of negotiation means the terms of negotiation referred to in clause 1.18.1; and

terms of reference means the terms of reference for the committee adopted by the Wellington Regional Council on 18 August 2009, including any amendments made before the date of the deed of settlement; and

# transfer value, -

- (a) in relation to a commercial redress property, means the transfer value provided in part 3 of the property redress schedule in relation to that property; and
- (b) in relation to a deferred selection property, has the meaning given to it in part 8 of the property redress schedule; and

trustees of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust means the trustees from time to time of the Ngāti Kahungunu ki Wairarapa Tāmaki nui-a-Rua Settlement Trust; and

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

# Wairarapa Moana means -

- (a) the land and natural resources in the Wairarapa Moana reserves and the Wairarapa Moana marginal strips; and
- (b) for the purposes of clause 7.64.1, the area shown outlined in red on the map in part 5 of the attachments; and

Wairarapa Moana marginal strips means the marginal strips described schedule 1 of the joint redress legislation and as shown on the map in part 3 of the attachments; and

# 6: DEFINED TERMS

Wairarapa Moana reserves means the reserves described in schedule 1 of the joint redress legislation, the general location of which is shown on the map in part 3 of the attachments, and any other reserves which the Wairarapa Moana Statutory Board is appointed to administer under section 123 of the joint redress legislation; and

Wairarapa Moana Statutory Board means the statutory board established under clause 7.27; and

Wairarapa Moana Statutory Board appointer means each of the 5 appointing bodies referred to in clause 7.32; and

**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 draft settlement bill or the draft Te Rohe o Rongokako Joint Redress Bill, but not by this deed, has the meaning given to it by that bill.
- 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; or
  - 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; or
  - 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; or
  - 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: INTERPRETATION

# 7.11 A reference to -

- 7.11.1 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
- 7.11.2 legislation, including the settlement legislation, means that legislation as amended, consolidated, or substituted; and
- 7.11.3 a party includes a permitted successor of that party; and
- 7.11.4 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.
- 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; and
- 7.14.2 the property redress and general matters schedules are referred to as paragraphs; and
- 7.14.3 the documents in the documents schedule are referred to as clauses; 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 -
  - 7.15.1 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
  - 7.15.2 in English and a corresponding provision in Māori, the provision in English prevails.
- 7.16 The deed plans in the attachments that are referred to in the statutory acknowledgement indicate the general locations of the relevant areas but not their precise boundaries.

# 7: INTERPRETATION

- 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 the cultural redress properties are shown in schedule 3 of the draft settlement bill.
- 7.18 The plan in part 3 of the attachments that shows the Wairarapa Moana reserves and Wairarapa Moana marginal strips 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 Wairarapa Moana reserves and Wairarapa Moana marginal strips to be administered by the Wairarapa Moana Statutory Board are shown in schedule 1 of the draft Te Rohe o Rongokako Joint Redress Bill.