

**NGĀTI MĀKINO**

**and**

**NGĀTI MĀKINO IWI AUTHORITY**

**and**

**THE CROWN**

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**DEED OF SETTLEMENT SCHEDULE:  
GENERAL MATTERS**

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GENERAL MATTERS

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## GENERAL MATTERS

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### 1 IMPLEMENTATION OF SETTLEMENT

- 1.1 The trustees must use best endeavours to ensure that every historical claim proceeding is discontinued –
- 1.1.1 by the settlement date; or
  - 1.1.2 if not by the settlement date, as soon as practicable afterwards.
- 1.2 The Crown may, after the settlement date, do all or any of the following:
- 1.2.1 advise the Waitangi Tribunal (or any other tribunal, court, or judicial body) of the settlement:
  - 1.2.2 request the Waitangi Tribunal to amend its register of claims, and adapt its procedures, to reflect the settlement:
  - 1.2.3 from time to time propose for introduction to the House of Representatives a bill or bills for either or both of the following purposes:
    - (a) terminating an historical claim 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 Mākino or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 Ngāti Mākino and every representative entity must–
- 1.4.1 support a bill referred to in paragraph 1.2.3; and
  - 1.4.2 not object to a bill removing resumptive memorials from any certificate of title or computer register.



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### 2 INTEREST

- 2.1 The Crown must pay interest on the financial and commercial redress amount of \$6.5 million to the trustees on the settlement date.
- 2.2 The interest is payable –
- 2.2.1 for the period –
- (a) beginning on 16 October 2008, being the date of the agreement in principle; and
- (b) ending on the day before the settlement date; and
- 2.2.2 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 The interest is –
- 2.3.1 subject to any tax payable in relation to it; and
- 2.3.2 payable after withholding any tax required by legislation to be withheld.



## GENERAL MATTERS

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### 3 TAX

#### INDEMNITY

- 3.1 The provision of Crown redress, or an indemnity payment, to the trustees is not intended to be -
- 3.1.1 a taxable supply for GST purposes; or
  - 3.1.2 assessable income for income tax purposes; or
  - 3.1.3 a dutiable gift for gift duty purposes.
- 3.2 The Crown must, therefore, indemnify the trustees for -
- 3.2.1 any GST payable by the trustees in respect of the provision of Crown redress or an indemnity payment; and
  - 3.2.2 any income tax payable by the trustees as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the trustees; and
  - 3.2.3 any gift duty payable by the trustees in respect of the provision of Crown redress that is cultural redress; and
  - 3.2.4 any reasonable cost or liability incurred by the trustees 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 of the following:
    - (a) 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) New Zealand units in relation to the licensed land:



## GENERAL MATTERS

### 3: TAX

3.3.3 the trustees' –

- (a) use of Crown redress or an indemnity payment; or
- (b) payment of costs, or any other amounts, in relation to Crown redress.

### ACKNOWLEDGEMENTS

3.4 To avoid doubt, the parties acknowledge -

3.4.1 the Crown redress is provided -

- (a) to settle the historical claims; and
- (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 –
  - (i) enter into an encumbrance, or other obligation, in relation to Crown redress; or
  - (ii) pay costs (such as rates, or other outgoings, or maintenance costs) in relation to Crown redress:
- (b) the performance of that agreement; and

3.4.3 nothing in this part is intended to imply that -

- (a) the provision of Crown redress, or an indemnity payment, is –
  - (i) a taxable supply for GST purposes; or
  - (ii) assessable income for income tax purposes; or
  - (iii) a dutiable gift for gift duty purposes; or
- (b) if the Ngāti Mākino Iwi Authority 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



## GENERAL MATTERS

### 3: TAX

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

#### CONSISTENT ACTIONS

3.5 Neither the trustees, nor a person associated with them, nor the Crown, will act in a manner that is inconsistent with this part 3.

3.6 In particular, the trustees agree that –

3.6.1 from the settlement date, the trustees will be a registered person for GST purposes, unless they are not carrying on a taxable activity; and

3.6.2 neither the trustees, nor any person associated with them, 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 and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that the trustees 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.

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### 3: TAX

#### INDEMNITY PAYMENTS

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

#### RULINGS

- 3.13 The trustees 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 are entitled to an indemnity payment, the Crown may -
- 3.14.1 by notice to the trustees, 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, -

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### 3: TAX


- (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 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 AND INTERPRETATION

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.

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## 4 CLIMATE CHANGE RESPONSE ACT 2002

- 4.1 The Climate Change Response Act 2002 may affect the licensed land.
- 4.2 This part includes, at the trustees' request, an explanation of the effect of certain provisions of that Act at the date of this deed.
- 4.3 To the extent that the licensed land is eligible land in respect of a pre-1990 forest land allocation plan issued under subpart 2 of the Climate Change Response Act 2002, the eligible person in respect of that land will be the person entitled to apply for an allocation of New Zealand units under that subpart.
- 4.4 An application for an allocation of New Zealand units made by an eligible person in respect of the licensed land, and an allocation of units in respect of the allocation plan, will be subject to the provisions of the Climate Change Response Act 2002.
- 4.5 In this part, the following terms have the meaning given to them by the Climate Change Response Act 2002 –
- 4.5.1 **allocation plan:**
  - 4.5.2 **eligible land:**
  - 4.5.3 **eligible person:**
  - 4.5.4 **New Zealand units.**

## GENERAL MATTERS

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### 5 NOTICE

#### APPLICATION

- 5.1 Unless otherwise provided in this deed, or a settlement document, this part applies to a notice under this deed or a settlement document.
- 5.2 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, -
- 5.2.1 a redress property; or
- 5.2.2 the deferred selection property.

#### REQUIREMENTS

- 5.3 A notice must be -
- 5.3.1 in writing; and
- 5.3.2 signed by the person giving it (but, if the trustees are giving the notice, it is effective if not less than four trustees sign it); and
- 5.3.3 addressed to the recipient at its address or facsimile number as provided -
- (a) in paragraph 5.6; 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
- 5.3.4 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.

#### TIMING

- 5.4 A notice is to be treated as having been received:
- 5.4.1 at the time of delivery, if personally delivered; or
- 5.4.2 on the second day after posting, if posted; or



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### 5: NOTICE

5.4.3 at the time of transmission, if faxed.

5.5 However, if a notice is treated under paragraph 5.4 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

5.6 The address of -

5.6.1 Ngāti Mākino, and the trustees, is -

46 Jellicoe Street  
Shop 4, Palmer Place  
PO Box 479  
**TE PUKE**

Facsimile No. 07 573 3358

5.6.2 the Crown is -

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

Facsimile No. 04 473 3482



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### 6 MISCELLANEOUS

#### AMENDMENTS

- 6.1 This deed may be amended only by written agreement signed by the trustees and the Crown.

#### ENTIRE AGREEMENT

- 6.2 This deed, and each of the settlement documents, in relation to the matters in it, –
- 6.2.1 constitutes the entire agreement; and
- 6.2.2 supersedes all earlier representations, understandings, and agreements.

#### NO ASSIGNMENT OR WAIVER

- 6.3 Paragraph 6.4 applies to rights and obligations under this deed or a settlement document.
- 6.4 Except as provided in this deed or a settlement document, a party –
- 6.4.1 may not transfer or assign its rights or obligations; and
- 6.4.2 does not waive a right by–
- (a) failing to exercise it; or
- (b) delaying in exercising it; and
- 6.4.3 is not precluded by a single or partial exercise of a right from exercising –
- (a) that right again; or
- (b) another right.



## 7 DEFINED TERMS

7.1 In this deed-

**actual TSP settlement date** has the meaning given to it by paragraph 8.2 of the property redress schedule; and

**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 1.12.1; and

**area of interest** has the meaning given to it by clause 9.7; 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 map identifying the area of interest, the deed plans, the deed of endowment (marae and social endowments), the plan of Ōtamārakau School House site, and the descriptions of RFR land; and

**authorised person** –

- (a) in relation to a cultural redress property, means a person authorised by the Director-General of Conservation; and
- (b) in relation to the licensed land, means a person authorised by the Chief Executive of LINZ; and
- (c) in relation to the deferred selection property, means a person authorised by the Chief Executive of the Ministry of Education; and
- (d) in relation to the Moutoroi Pā site, means a person authorised by the Chief Executive of LINZ; 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) a day in the period commencing with 25 December in any year and ending with 15 January in the following year; and
- (d) a day that is observed as the anniversary of -



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## GENERAL MATTERS

### 7: DEFINED TERMS

- (i) the province of Wellington; or
- (ii) the province of Auckland, being the day that is locally observed in the Bay of Plenty as its anniversary day; and

**Commissioner of Crown Lands** has the same meaning as Commissioner in section 2 of the Land Act 1948; 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

**conservation area** has the meaning given to it by section 2(1) of the Conservation Act 1987; and

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

**conservation management plan** has the meaning given to it by section 2(1) of the Conservation Act 1987; and

**conservation management strategy** has the meaning given to it by section 2(1) of the Conservation Act 1987; and

**control**, for the purposes of paragraph (d) of the definition of Crown body, means—

- (a) in relation to a company, control of the composition of its board of directors; and
- (b) in relation to another body, control of the composition of the group that would be its board of directors if the body were a company; and

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

**Crown body** means -

- (a) a Crown entity (as defined in section 7(1) of the Crown Entities Act 2004); and
- (b) a State enterprise (as defined in section 2 of the State-Owned Enterprises Act 1986); and
- (c) the New Zealand Railways Corporation; and
- (d) a company or body which is wholly owned or controlled by any 1 or more of the following:

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- (i) the Crown;
- (ii) a Crown entity;
- (iii) a State enterprise;
- (iv) the New Zealand Railways Corporation; and
- (e) a subsidiary of, or related company to, a company or body referred to in paragraph (d); 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 the licensed land, means the licence described in relation to that land under 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 part 5 of the documents schedule, as that protocol may be amended from time to time in accordance with the settlement legislation; and

**Crown-owned mineral** means a mineral (as that term is defined in section 2(1) of the Crown Minerals Act 1991) that is the property of the Crown under section 10 or 11 of the Crown Minerals Act 1991 or over which the Crown has jurisdiction under the Continental Shelf Act 1964; and

**Crown redress -**

- (a) means –
  - (i) redress provided by the Crown to the trustees; and
  - (ii) redress vested by the settlement legislation in the trustees that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes any part of the Crown redress; but

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### 7: DEFINED TERMS

- (c) does not include –
- (i) the marae endowment or the social endowment; or
  - (ii) the Moutoroi Pā site; and

**cultural redress** means the redress provided under or by –

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

**cultural redress property** has the meaning given to it by paragraph 8.1 of the settlement legislation: agreed contents schedule; 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 part 3 of 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 property** means the property described in subpart A of part 4 of the property redress schedule, being the Ōtamarākau School site; 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

**dutiable gift** has the meaning given to it by section 2 of the Estate and Gift Duties Act 1968; and

**effective date** means the date that is 6 months after the settlement date; and

**eligible member of Ngāti Mākino** means a member of Ngāti Mākino who on 29 January 2011 was –

- (a) aged 18 years or over; and
- (b) registered on the register of members of Ngāti Mākino kept by Ngāti Mākino Heritage Trust for the purpose of voting on –
  - (i) the ratification, and signing, of this deed; and
  - (ii) the approval of the trustees to receive the redress; and



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### 7: DEFINED TERMS

**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

**financial and commercial redress** means the redress provided under or by –

- (a) part 6; or
- (b) the settlement legislation giving effect to any of those clauses; and

**financial and commercial redress amount** means the amount referred to in clause 6.1.1 as the financial and commercial redress amount; and

**general matters schedule** means this schedule; and

**gift duty** means gift duty imposed under the Estate and Gift Duties Act 1968 and includes, for the purposes of part 3 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of gift duty; 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

**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 income tax imposed under the Income Tax Act 2007 and includes, for the purposes of part 3 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of income tax; and

**indemnity demand** means a demand made by the trustees 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 to –

- (a) the trustees; or
- (b) the Commissioner of Inland Revenue, on behalf of, and for the account of, the trustees; and

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### 7: DEFINED TERMS

**joint terms of negotiation** means the joint terms of negotiation referred to in clause 1.9; and

**land holding agency**, in relation to –

- (a) a cultural redress property, means the Department of Conservation; and
- (b) the licensed land, means LINZ; and
- (c) the deferred selection property, means the Ministry of Education; and
- (d) the Moutoroi Pā site, means LINZ; and

**licensed land** -

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

**licence-splitting process** has the meaning given to it by paragraph 6.22 of the property redress schedule; and

**licensee** means the registered holder for the time being of the Crown forestry licence; and

**licensor** means the licensor for the time being of the Crown forestry licence; and

**local authority** has the meaning given it by section 5(1) of the Local Government Act 2002; and

**LINZ** means Land Information New Zealand; and

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

**Māori land claims protection legislation** means the following sections:

- (a) 8A to 8HJ of the Treaty of Waitangi Act 1975;
- (b) 27A to 27C of the State-Owned Enterprises Act 1986;
- (c) 211 to 213 of the Education Act 1989;



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(d) 35 to 37 of the Crown Forest Assets Act 1989; or

(e) 38 to 40 of the New Zealand Railways Corporation Restructuring Act 1990; and

**marae endowment** has the meaning given to it by clause 5.17.1; and

**Matawhaura (part of the Lake Rotoiti Scenic Reserve)** has the same meaning as in the Affiliate Te Arawa Iwi and Hapu Claims Settlement Act 2008, being the land described by that name in schedule 4 of the Affiliate Te Arawa Iwi and Hapu Claims Settlement Act 2008; and

**member of Ngāti Mākino** means an individual referred to in clause 9.5.1; and

**Minister** means a Minister of the Crown; and

**month** means a calendar month; and

**Moutoroī Pā site** means the site described in schedule 4 of the settlement legislation: agreed contents schedule; and

**national park management plan** means a management plan as defined in section 2 of the National Parks Act 1980; and

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

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

**New Zealand unit** has the meaning given to it by section 4(1) of the Climate Change Response Act 2002; and

**Ngāti Mākino** has the meaning given to it by clause 9.5; and

**Ngāti Mākino Iwi Authority** means the trust established by the Ngāti Mākino Iwi Authority trust deed with that name; and

**Ngāti Mākino Iwi Authority trust deed** means the deed of trust establishing the Ngāti Mākino Iwi Authority, dated 23 March, 2011 and signed by Te Ariki Morehu, Retired, of Rotorua, Awhi Awhimate, Workshop Supervisor, of Te Puke, Neville Nepia, Tutor-Waiariki, of Rotorua, Hilda Sykes, Retired, of Kawerau, Tohu Ripeka Te Whata, of Te Puke, Heneri Ngatai, Retired, of Te Puke, Hare Wiremu, Self Employed, of Te Puke, and Laurence Tamati, Contractor, of Rotorua, as it may be amended from time to time; and

**Ngāti Mākino values** means the statement of Ngāti Mākino values in part 1 of the documents schedule; and



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**Ōtamarākau School House site** means the site described in subpart B of part 4 of the property redress schedule; and

**Ōtamarākau School site** means the site described in subpart A of part 4 of the property redress schedule; and

**notice** means a notice given under part 5 of this schedule, or any other applicable provisions of this deed, and **notify** has a corresponding meaning; and

**party** means each of the following:

- (a) Ngāti Mākino;
- (b) the trustees;
- (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 of settlement; and

**protected site** has the meaning given to it by paragraph 12.7.1 of the settlement legislation: agreed contents schedule; and

**protocol** means a protocol issued under clause 5.8 and the settlement legislation; and

**redress** means -

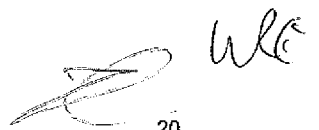
- (a) the acknowledgements by the Crown to Ngāti Mākino under part 3; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

**redress property** means –

- (a) each cultural redress property; and
- (b) the licensed land; and

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

**Registrar-General of Land** and **Registrar-General** means the Registrar-General of Land appointed under section 4 of the Land Transfer Act 1952; and



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### 7: DEFINED TERMS

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

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

**representative entity** means -

- (a) the trustees; and
- (b) a person (including any trustee or trustees) acting for or on behalf of:
  - (i) the collective group, referred to in clause 9.5.1; or
  - (ii) any one or more members of Ngāti Mākino; or
  - (iii) any one or more of the whānau, hāpu, or groups of individuals referred to in clause 9.5.2; and

**reserve** means a reserve under the Reserves Act 1977; and

**reserve land** has the meaning given to it by paragraph 10.3.1 of the settlement legislation: agreed contents schedule; and

**reserve site** means each of the following cultural redress properties:

- (a) Ngā Pōrōtai-o-Waitaha-a-Hei site;
- (b) Lake Rotoehu Scenic Reserve site;
- (c) Balance of Matawhāura site;
- (d) Rotoehu Forest Central Wānanga site; and

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

**responsible department** means, in relation to -

- (a) the taonga tūturu protocol, the Ministry for Culture and Heritage; and
- (b) the Crown minerals protocol, the Ministry of Economic Development;
- (c) either protocol, any other department of State authorised by the Prime Minister to exercise powers, and perform functions and duties, in relation to that protocol under the provisions of the settlement legislation made in accordance with part 7 of the settlement legislation: agreed contents schedule; and

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### 7: DEFINED TERMS

**responsible Minister** means, in relation to -

- (a) the taonga tutūru protocol, the Minister for Arts, Culture and Heritage; and
- (b) the Crown minerals protocol, the Minister of Energy and Resources; and
- (c) either protocol, any other Minister of the Crown authorised by the Prime Minister to exercise powers, and perform functions and duties, in relation to that protocol under the provisions of the settlement legislation made in accordance with part 7 of the settlement legislation: agreed contents schedule; 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 by paragraphs 13.2 and 13.3 of the settlement legislation: agreed contents schedule; and

**schedules** means the schedules to this deed of settlement, being the general matters schedule, the property redress schedule, the settlement legislation: agreed contents schedule, and the documents schedule; and

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

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

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

**settlement documentation** means this deed and the settlement legislation; and

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

**settlement legislation: agreed contents schedule** means the settlement legislation: agreed contents schedule to this deed; and

**social endowment** has the meaning given to it by clause 5.17.1; and

**statement of association** -

## GENERAL MATTERS

### 7: DEFINED TERMS

- (a) means a statement made by Ngāti Mākino of its particular cultural, spiritual, historical, and traditional association with each statutory area; and
- (b) that is in the form set out in part 2 of the documents schedule of the deed of settlement at the settlement date; and

**statement of Ngāti Mākino values** means, in relation to the whenua rāhui site, the statement-

- (a) made by Ngāti Mākino of their values relating to their cultural, spiritual, historical, and traditional association with the site and
- (b) that is in the form set out in part 1 of the documents schedule at the settlement date; and

**statutory acknowledgment** means the acknowledgement to be made by the Crown in the settlement legislation as provided for in part 6 of the settlement legislation: agreed contents schedule; and

**statutory area** means an area described in schedule 2 to the settlement legislation: agreed contents schedule, the general location of which is indicated on the deed plan referred to in relation to that area in that schedule, but which does not establish the precise boundaries of the statutory area; and

**statutory plan** -

- (a) means a district plan, regional coastal plan, regional plan, regional policy statement, or proposed policy statement as defined in section 43AA of the Resource Management Act 1991; and
- (b) includes a proposed plan as defined in section 43AAC of the Resource Management Act 1991; and

**subsidiary** has the meaning given in section 5 of the Companies Act 1993; and

**taonga tūturu** -

- (a) has the meaning given in section 2(1) of the Protected Objects Act 1975; and
- (b) includes ngā taonga tūturu (which has the meaning given in section 2(1) of that Act); and

**taonga tūturu protocol** means the taonga tūturu protocol in part 4 of the documents schedule, as it may be amended from time to time in accordance with the settlement legislation; and

**tax** includes income tax, GST, and gift duty; and



## GENERAL MATTERS

### 7: DEFINED TERMS

**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 each indemnity given by the Crown under part 3 of this schedule; and

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

**transfer value**, in relation to the licensed land, means the transfer value provided in part 3 of the property redress schedule in relation to that land; and

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

**trustees of Ngāti Māhino Iwi Authority**, and **trustees**, means the trustees from time to time of that trust, in their capacity as trustees; and

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

**Waitahanui Stream protective covenant** means protective covenant number 5, and known as Waitahanui stream covenant for conservation purposes, being protective covenant certificate B264450.3, held in computer interest register SA58A/600; and

**Waitangi Tribunal** means the tribunal established by section 4 of the Treaty of Waitangi Act 1975; and

**whenua rāhui** means the site declared subject to a whenua rāhui by the settlement legislation, being the site described in schedule 1 of the settlement legislation: agreed contents schedule; and

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



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## 8 INTERPRETATION

- 8.1 This part applies to this deed's interpretation, unless the context requires a different interpretation.
- 8.2 Headings do not affect the interpretation.
- 8.3 A term defined by this deed has the meaning given to it by this deed.
- 8.4 All parts of speech, and grammatical forms, of a defined term have corresponding meanings.
- 8.5 The singular includes the plural and vice versa.
- 8.6 One gender includes the other genders.
- 8.7 Any monetary amount is in New Zealand currency.
- 8.8 Time is New Zealand time.
- 8.9 If the day on which an action must or may be taken is not a business day, that action must or may be done on the next business day.
- 8.10 A period of time specified as—
- 8.10.1 beginning on, at, or with a specified day, act, or event includes that day or the day of the act or event; or
  - 8.10.2 beginning from or after a specified day, act, or event does not include that day or the day of the act or event; or
  - 8.10.3 ending by, on, at, or with, or not later than, a specified day, act, or event includes that day or the day of the act or event; or
  - 8.10.4 ending before a specified day, act or event does not include that day or the day of the act or event; or
  - 8.10.5 continuing to or until a specified day, act, or event includes that day or the day of the act or event.
- 8.11 A reference to —
- 8.11.1 a document or agreement, including to this deed or a document in the documents schedule, means that document or agreement as amended, novated, or replaced; and
  - 8.11.2 legislation, including the settlement legislation, means that legislation as amended, consolidated, or substituted; and

## GENERAL MATTERS

### 8: INTERPRETATION

- 8.11.3 a party includes any permitted successor of that party; and
- 8.11.4 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.
- 8.12 An agreement by two or more persons binds them jointly and severally.
- 8.13 If the Crown must endeavour to do something or achieve some result, the Crown-
- 8.13.1 must use reasonable endeavours to do that thing or achieve that result; but
- 8.13.2 is not required to propose for introduction to the House of Representatives any legislation, unless expressly required by this deed.
- 8.14 Provisions in –
- 8.14.1 the main body of the deed are referred to as clauses; and
- 8.14.2 the property redress schedule, the general matters schedule and the settlement legislation: agreed contents schedule are referred to as paragraphs; and
- 8.14.3 the documents in the documents schedule are referred to as clauses
- 8.15 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.
- 8.16 The deed plans in the attachments that are referred to in the whenua rāhui and the statutory acknowledgement indicate the general locations of the relevant areas but not their precise boundaries.

