

**NGĀTI TAMAOHO**  
and  
**NGĀTI TAMAOHO SETTLEMENT TRUST**  
and  
**THE CROWN**

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**DEED OF SETTLEMENT SCHEDULE:  
GENERAL MATTERS**

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## 1 IMPLEMENTATION OF SETTLEMENT

- 1.1. The governance entity 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 the settling group or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4. The settling group 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.

## 2 INTEREST

- 2.1. The Crown must pay to the governance entity as soon as practicable after the date of this deed, interest on -
  - 2.1.1. \$10,300,000 being the financial and commercial redress amount; and
  - 2.1.2. \$8,300,000 being the financial and commercial redress amount less the on-account payment of \$2,000,000 referred to in clause 8.1.1; and
  - 2.1.3. \$6,300,000 being the amount referred to in paragraph 2.1.2 less the on-account payment of \$2,000,000 referred to in clause 8.2.
- 2.2. The Crown must pay to the governance entity on the settlement date, interest on \$3,150,000 being the amount referred to in paragraph 2.1.3 less the total transfer values of the early transfer properties (being \$3,150,000) referred to in clause 8.3.
- 2.3. The interest under paragraph 2.1.1 is payable for the period -
  - 2.3.1. beginning on 20 December 2012, being the date of the agreement in principle; and
  - 2.3.2. ending on 14 July 2014, being the day before the on-account payment referred to in clause 8.1.1 was made.
- 2.4. The interest under paragraph 2.1.2 is payable for the period -
  - 2.4.1. beginning on 15 July 2014, being the date the on-account payment referred to in clause 8.1.1 was made; and
  - 2.4.2. ending on the day before the on-account payment referred to in clause 8.2 was made.
- 2.5. The interest under paragraph 2.1.3 is payable for the period -
  - 2.5.1. beginning on the date the on-account payment referred to in clause 8.2 was made; and
  - 2.5.2. ending on the day before the early transfer properties referred to in clause 8.3 were transferred.
- 2.6. The interest under paragraph 2.2 is payable for the period -
  - 2.6.1. beginning on the date the early transfer properties referred to in clause 8.3 were transferred; and
  - 2.6.2. ending on the day before the settlement date.
- 2.7. The interest under paragraphs 2.1 and 2.2 is -
  - 2.7.1. 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; and
  - 2.7.2. subject to any tax payable in relation to it; and
  - 2.7.3. 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 governance entity 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 governance entity for -

3.2.1. any GST payable by the governance entity in respect of the provision of Crown redress or an indemnity payment; and

3.2.2. any income tax payable by the governance entity as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the governance entity; and

3.2.3. any reasonable cost or liability incurred by the governance entity in taking, at the Crown's direction, action -

(a) relating to an indemnity demand; or

(b) under paragraph 3.13 or paragraph 3.14.1(b).

#### LIMITS

3.3. The tax indemnity does not apply to the following (which are subject to normal tax treatment):

3.3.1. interest paid under part 2:

3.3.2. the transfer of the Papakura property under the settlement documentation:

3.3.3. the governance entity's -

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

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

#### ACKNOWLEDGEMENTS

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

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- 3.4.2. in particular, the following are not consideration for the Crown redress:
- (a) an agreement under this deed to -
    - (i) enter into an encumbrance, or other obligation, in relation to Crown redress; or
    - (ii) pay costs (such as rates, or other outgoings, or maintenance costs) in relation to Crown redress:
  - (b) the performance of that agreement; and
- 3.4.3. nothing in this part is intended to imply that -
- (a) the provision of Crown redress, or an indemnity payment, is -
    - (i) a taxable supply for GST purposes; or
    - (ii) assessable income for income tax purposes; or
  - (b) if the governance entity is a charitable trust, or other charitable entity, it receives -
    - (i) redress, assets, or rights other than for charitable purposes; or
    - (ii) income other than as exempt income for income tax purposes; and
- 3.4.4. the transfer of the Papakura property under the settlement documentation is a taxable supply for GST purposes; and
- 3.4.5. the governance entity 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.

### CONSISTENT ACTIONS

- 3.5. None of the governance entity, 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 governance entity 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 governance entity and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that the governance entity may be entitled to an indemnity payment.
- 3.8. An indemnity demand -
- 3.8.1. may be made at any time after the settlement date; but
  - 3.8.2. must not be made more than 20 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.

### INDEMNITY PAYMENTS

- 3.9. If the governance entity is entitled to an indemnity payment, the Crown may make the payment to -
- 3.9.1. the governance entity; or
  - 3.9.2. the Commissioner of Inland Revenue, on behalf of, and for the account of, the governance entity.
- 3.10. The governance entity 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 governance entity must promptly repay to the Crown any amount that -
- 3.11.1. the Commissioner of Inland Revenue refunds or credits to the governance entity; or
  - 3.11.2. the governance entity has received but has not paid, and is not required to pay, to the Commissioner of Inland Revenue.

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- 3.12. The governance entity has no right of set-off or counterclaim in relation to an amount payable by it under paragraph 3.11.

### RULINGS

- 3.13. The governance 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

- 3.14. If the governance entity is entitled to an indemnity payment, the Crown may -

- 3.14.1. by notice to the governance entity, require it to -

- (a) exercise a right to defer the payment of tax; and/or
- (b) take any action specified by the Crown, and confirmed by expert legal tax advice as appropriate action in the circumstances, to respond to, and/or contest, -
  - (i) a tax assessment; and/or
  - (ii) a notice in relation to the tax, including a notice of proposed adjustment; or

- 3.14.2. nominate and instruct counsel on behalf of the governance entity whenever it exercises its rights under paragraph 3.14.1; and

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

### DEFINITIONS

- 3.15. In this part, unless the context requires otherwise, -

**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.

### 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 governance entity is giving the notice, it is effective if not less than three 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 fourth day after posting, if posted; or
  - 4.4.3. on the day of transmission, if faxed or sent by electronic mail.
- 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 Tamaoho and the governance entity is -

3/11 Freeman Way  
PO Box 97 294  
Manukau  
Auckland 2247

Email: [info@tamaoho.maori.nz](mailto:info@tamaoho.maori.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 6140

Facsimile No. 04 473 3482

Email: [library@crownlaw.govt.nz](mailto:library@crownlaw.govt.nz)

## 5 MISCELLANEOUS

### AMENDMENTS

- 5.1. This deed may be amended only by written agreement signed by the governance entity 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 GEOGRAPHIC NAMES

- 5.5. The following is a list of each name used in this deed that is not the official geographic name for the place or feature:

Name used in Deed	Official or recorded geographic name
Mangapū	Symonds Stream
Otūwairoa	Slippery Creek
Te Manukanuka o Hoturoa	Manukau Harbour
Waihoehoe	Waihoihoi Stream
Waipokapū	Hays Stream
Waitematā Harbour	Waitemata Harbour
Waitete Pā property	Waiau Pa Historic Reserve

## 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 1.6.2; 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 and the draft settlement 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) Auckland; and

**coastal marine area** has the meaning given to it in section 2 of the Resource Management Act 1991; 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

**confirmation notice** has the meaning given to it by paragraph 7.1.3 of the Ngāi Tai ki Tāmaki property redress schedule; and

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

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

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

**Crown minerals protocol** means the Crown minerals protocol in part 3 of the documents schedule; and

**Crown redress** -

- (a) means redress -
  - (i) provided by the Crown to the governance entity; or
  - (ii) vested by the settlement legislation in the governance entity that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes the right of the governance entity under the settlement documentation to acquire the Papakura property.
- (c) includes any part of the Crown redress; and
- (d) does not include -
  - (i) an obligation of the Crown under the settlement documentation to transfer the Papakura property; or
  - (ii) the Papakura property; or
  - (iii) any on-account payment made to entities other than the governance entity; and

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

- (a) clauses 5.1 to 5.37; or
- (b) the settlement legislation giving effect to any of those clauses; and

**cultural redress property** means each property described in schedule 2 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 part 2 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

**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 settlement bill** means the draft settlement bill in the attachments; and

**early transfer property** means each property described in part 4 of the property redress schedule; and

**early transfer terms** means the agreement for sale and purchase in relation to an early transfer property entered into by the governance entity and the Chief Executive of LINZ; and

**eligible members of Ngāti Tamaoho** means a member of the settling group who on 21 February 2017 was -

- (a) aged 18 years or over; and
- (b) registered on the register of members of the settling group kept by the Ngāti Tamaoho Trust for the purpose of voting on -
  - (i) the ratification, and signing, of this deed; and
  - (ii) the approval of the governance entity to receive the redress]; and

**enactment date** means the date on which the settlement legislation comes into force; 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

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

- (a) clauses 8.1 to 8.12;
- (b) the settlement legislation giving effect to any of those clauses; and

**financial and commercial redress amount** means the amount referred to in clause 8.1 as the financial and commercial redress amount; and

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

**governance entity** means the trustees for the time being of the Ngāti Tamaoho Settlement Trust, in their capacity as trustees of the Ngāti Tamaoho Settlement Trust; 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 10.2 to 10.4; 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 governance entity to the Crown under part 3 of this schedule for an indemnity payment; and

**indemnity payment** means a payment made by the Crown under part 3 of this schedule; and

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

- (a) the following cultural redress properties, means the Department of Conservation:
  - (i) Hūnua Falls property;
  - (ii) Waitete Pā property; and
- (b) the following cultural redress properties, means LINZ:
  - (i) Clarks Creek property;
  - (ii) Karaka property; and
- (c) a commercial redress property, means the department specified opposite that property in part 3 of the property redress schedule; and

**leaseback property** means each property referred to in clause 8.6; and

**letters of introduction** means each letter of introduction in part 6 of the documents schedule; and

**letter of recognition** means the letter of recognition in part 5 of the documents schedule; 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

**mandated body** means the body identified as the mandated body by clause 10.8.1; and

**mandated signatories** means the individuals identified as the mandated signatories by clause 10.8.2; and

**member of the settling group** means an individual referred to in clause 10.6.1; and

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

**month** means a calendar month; and

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

**Ngā Mana Whenua o Tāmaki Makaurau** has the meaning given to it by section 9 of the Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Act 2014; and

**Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Deed** means the deed signed by the Crown and for and on behalf of Ngā Mana Whenua o Tāmaki Makaurau; and

**Ngaati Whanaunga** means the iwi known as Ngaati Whanaunga; and

**Ngaati Whanaunga settlement legislation** means the legislation that settles the historical claims of Ngaati Whanaunga; and

**Ngāi Tai ki Tāmaki** means the iwi known as Ngāi Tai ki Tāmaki; and

**Ngāi Tai ki Tāmaki documents schedule** means the schedule of that name to the Ngāi Tai ki Tāmaki settlement deed; and

**Ngāi Tai ki Tāmaki property redress schedule** means the schedule of that name to the Ngāi Tai ki Tāmaki settlement deed; and

**Ngāi Tai ki Tāmaki settlement date** means the settlement date as defined in the Ngāi Tai ki Tāmaki settlement legislation; and

**Ngāi Tai ki Tāmaki settlement deed** means the deed of settlement of historical claims between the Crown, Ngāi Tai ki Tāmaki and the trustees of the Ngāi Tai ki Tāmaki Trust dated 7 November 2015; and

**Ngāi Tai ki Tāmaki settlement legislation** means the legislation that settles the historical claims of Ngāi Tai ki Tāmaki; and

**Ngāi Tai ki Tāmaki Trust** means the trust known by that name and established by a trust deed dated 18 August 2013 and signed by James Brown, of Maraetai, Consultant, Carmen Kirkwood, of Whatapaka, Historian and Environmentalist, Laurie Beamish, of Umupuia, Fisherman, Lucy Steel, of Torere, Educationalist and Consultant, Billy Rewa Brown, of Orakei, Auckland, Communications Manager, Jeff Lee of Glen Innes, Auckland, Ngāi Tai Kaitiaki, and Barry Soutar, of Mount Eden, Auckland, IT Consultant; and

**Ngāti Koheriki** means the iwi known as Ngāti Koheriki; and

**Ngāti Koheriki settlement legislation** means the legislation that settles the historical claims of Ngāti Koheriki; and

**Ngāti Tamaoho** has the meaning given to it by clause 10.6; and

**Ngāti Tamaoho Settlement Trust** means the trust known by that name and established by a trust deed dated 23 June 2014 and signed by -

- (a) Dennis Raniera Kirkwood, Karaka, farmer; and
- (b) Diana Jensen, Mangatangi, retired; and
- (c) Nicholas Maaka, Wellington, senior advisor; and



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- (d) David Taka, Avondale, driver; and
- (e) Lynette Ann Tamara Taka, Mangatangi, health co-ordinator; and
- (f) Te Roto Mary Jenkins, Mangere Bridge, retired; 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

**notice of interest** has the meaning given to it by part 10 of the Ngāi Tai ki Tāmaki property redress schedule; and

**on-account payments** means the amounts paid by the Crown on account of the settlement referred to in clauses 8.1.1 and 8.2; and

**Papakura property** means the property described in part 5 of the property redress schedule, being the same property as described in subpart C of part 4 of the Ngāi Tai ki Tāmaki property redress schedule; and

**party** means each of the following:

- (a) the settling group;
- (b) the governance entity;
- (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

**protocol** means a protocol issued under clause 5.10 and the settlement legislation; and

**redress** means -

- (a) the acknowledgement and the apology made by the Crown under clauses 3.1 to 3.20; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

**redress property** means -

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

**relationship agreements** means each relationship agreement in part 4 of the documents schedule; 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

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

**representative entity** means -

- (a) the governance entity; and
- (b) a person (including any trustee or trustees) acting for or on behalf of:
  - (i) the collective group referred to in clause 10.6.1; or
  - (ii) any one or more members of the settling group; or
  - (iii) any one or more of the whānau, hāpu, or groups of individuals referred to in clause 10.6.2; 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 22 of the draft settlement bill; 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; and
- (c) 38 of the New Zealand Railways Corporation Restructuring Act 1990; and

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

**school site** means a leaseback property in respect of which the land holding agency is the Ministry of Education; 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 is passed, the resulting Act; and

**statement of association** means each statement of association in part 1 of the documents schedule; and

**statutory area** means the areas listed in clause 5.5.1; and

**statutory acknowledgement** has the meaning given to it by section 28 of the draft settlement bill; and

**Tāmaki Makaurau area** means the area identified as the Tāmaki Makaurau Area in attachment 1 to the attachments to the Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Deed; and

**taonga tūturu protocol** means the taonga tūturu protocol in part 3 of 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 1.6.1; and

**transfer value**, 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:

**trustees of the Ngāti Tamaoho Settlement Trust** means the trustees from time to time of the Ngāti Tamaoho Settlement Trust; and

**trustees of the Ngāi Tai ki Tāmaki Trust** means the trustees from time to time of the Ngāi Tai ki Tāmaki Trust; and

**unsettled raupatu claims** means the raupatu claims of Ngāti Tamaoho in relation to the Wairoa block and Waiuku block, as those areas are defined in section 7 of the Waikato Raupatu Claims Settlement Act 1995; and

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

**Waikato-Tainui** has the meaning given to Waikato in section 7 of the Waikato Raupatu Claims Settlement Act 1995; 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, 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.
- 7.11. 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

## GENERAL MATTERS

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- 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 sites and areas but not their precise boundaries.
- 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 2 of the draft settlement bill.