# NGĀTI TARA TOKANUI

and

THE TRUSTEES OF THE NGĀTI TARA TOKANUI TRUST

and

**THE CROWN** 

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 proceedings 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 a historical claim proceedings:
    - (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 Tara Tokanui or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 Ngāti Tara Tokanui 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 record of title.

### 2 INTEREST

- 2.1 On the settlement date, the Crown must pay interest on the financial and commercial redress amount of \$6,000,000, less the amounts paid under clause 6.1, to the governance entity.
- 2.2 Interest under paragraph 2.1 is payable -
  - 2.2.1 on the amount of \$5,980,000 (being the financial and commercial redress amount less the Mighty River Power share value amount) for the period
    - (a) beginning on 17 May 2013, being the date the lwi of Hauraki and the Crown agreed the amount to be paid to the lwi of Hauraki collectively for settlement of claims in the Pare Hauraki redress area (as defined in the Pare Hauraki Collective Redress Deed); and
    - (b) ending on 14 November 2013, being the day before the Pouarua onaccount payment was made to the Pouarua Farm Limited Partnership under clause 6.1.2; and
  - 2.2.2 on the amount of \$3,270,000 for the period
    - (a) beginning on 15 November 2013, being the date the Pouarua onaccount payment was made to the Pouarua Farm Limited Partnership under clause 6.1.2; and
    - (b) ending on 21 April 2014, being the day before the Genesis Energy share transfer date under clause 6.1.3; and
  - 2.2.3 on the amount of \$3,230,000.70 for the period
    - (a) beginning on 22 April 2014, being the Genesis Energy share transfer date under clause 6.1.3; and
    - (b) ending on 17 August 2014, being the day before the cash on-account payment was made to the governance entity under clause 6.1.4; and
  - 2.2.4 on the amount of \$2,730,000.70 for the period -
    - (a) beginning on 18 August 2014, being the date the cash on-account payment was paid to the governance entity under clause 6.1.4; and
    - (b) ending on the day before the properties referred to in clauses 7.3.1 to 7.3.6 are transferred pursuant to the Pare Hauraki Collective Redress Deed; and

### 2: INTEREST

- 2.2.5 on the amount of \$2,234,820.70 for the period
  - (a) beginning on the date the properties referred to in clauses 7.3.1 to 7.3.6 are transferred pursuant to the Pare Hauraki Collective Redress Deed; and
  - (b) ending on the day before 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; and
  - 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 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 a deferred selection 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.

### 3: TAX

### **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
    - (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 a deferred selection 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.

### 3: TAX

### **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: TAX

- 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.
- 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, –

### 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 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.

# EARLY RELEASE COMMERCIAL REDRESS PROPERTIES UNDER PARE HAURAKI COLLECTIVE REDRESS DEED

3.16 The early release commercial redress properties received from the Pare Hauraki collective commercial entity (under clause 16.7 of the Pare Hauraki Collective Redress Deed) have the same treatment for tax referred to in this part, as if those properties were received from the Crown directly.

### 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 6 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a cultural redress property or the 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 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 or facsimile number or email address as provided
    - (a) in paragraph 4.6; or
    - (b) if the recipient has given notice of a new address or facsimile number or email address, in the most recent notice of a change of address or facsimile number or email address; and
  - 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) 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: NOTICE

- 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.
- 4.5 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 Tara Tokanui and the governance entity is -

C/- PO Box 380 WHANGAMATA

Email address: amelia.w7@outlook.com

4.6.2 the Crown is -

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

**WELLINGTON** 

Facsimile No. 04 473 3482

Email address: library@crownlaw.govt.nz

### **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 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

Name used in deed	Official or recorded name
Ruamaahua	Aldermen Islands (Ruamaahu) Nature Reserve
Ure Tara Stream	Uretara Stream
Waihou and Ohinemuri Rivers	Waihou River
	Ohinemuri River

### 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

**agreed transfer value** means the transfer value agreed for each early release commercial redress property and each commercial redress property as listed in the Pare Hauraki Collective Redress Deed; and

area of interest means the area identified as the area of interest in part 1 of 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, Te Rā Aro ki a Matariki/Matariki Observance Day, 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

cash on-account payment means the amount referred to in clause 6.1.4; 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

### 6: DEFINED TERMS

**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 12(1) of the draft settlement bill; and

**conservation management strategy** has the meaning given to it by section 12(1) of the draft settlement bill; and

Crown has the meaning given to it by section 2(1) of the Public Finance Act 1989; 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 deferred selection property; and
- (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 deferred selection property; or
  - (ii) the deferred selection property; or
  - (iii) any on-account payment made before the date of this deed or to entities other than the governance entity; and

**cultural redress** means the redress provided by the Crown to the governance entity by or under –

- (a) clauses 5.1 to 5.32; or
- (b) the settlement legislation giving effect to any of those clauses; and

**cultural redress property** means each property described in schedule 1 of the draft settlement bill; and

### 6: DEFINED TERMS

date of this deed means the date this deed is signed by the parties; 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 the period starting on the settlement date and lasting for two years; and

**deferred selection property** means the property described in part 3 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 settlement bill means the draft settlement bill in the attachments; and

### eligible member of Ngāti Tara Tokanui means -

- (1) for the purpose of voting on the approval of the governance entity to receive the redress, a member of Ngāti Tara Tokanui who on 13 September 2013 was
  - (a) aged 18 years or over; and
  - (b) registered on the register of members of Ngāti Tara Tokanui kept by Ngāti Tara Tokanui Trust; and
- (2) for the purpose of the ratification, and signing, of this deed, a member of Ngāti Tara Tokanui who on 21 July 2017 was
  - (a) aged 18 years or over; and
  - (b) registered on the register of members of Ngāti Tara Tokanui kept by Ngāti Tara Tokanui 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

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

### 6: DEFINED TERMS

- (a) clauses 6.1, 6.3 to 6.5, and 6.8 to 6.10;
- (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; and

general matters schedule means this schedule; and

**Genesis Energy deed recording on account arrangements** means the deed entered into by the Iwi Representative and the Crown dated 16 April 2014 providing for the transfer of the Genesis Energy nominated shares; and

**Genesis Energy Limited** means the company of that name incorporated under number 936775; and

**Genesis Energy nominated shares** has the meaning given to **nominated shares** in the Genesis Energy deed recording on account arrangements; and

Genesis Energy share transfer date means 22 April 2014; and

**Genesis Energy share value amount** has the meaning given to **share value amount** in the Genesis Energy deed recording on account arrangements, and being the amount referred to in clause 6.1.3; and

**governance entity** means the trustees for the time being of the Ngāti Tara Tokanui Trust, in their capacity as trustees of the trust; and

**Government Share Offer Programme** means the New Zealand government's extension of its current mixed ownership model in relation to the government share offer companies (as defined in both the Genesis Energy deed recording on account arrangements and the Mighty River Power deed recording on account arrangements) by way of an initial public share offer of the government's 49% shareholding in such companies; 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

Hako means the iwi known as Hako; and

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

### 6: DEFINED TERMS

**Hako Tūpuna Trust** means the trust known by that name established by a trust deed dated 26 August 2014; and

**Heritage New Zealand Pouhere Taonga** means the entity established by section 9 of the Heritage New Zealand Pouhere Taonga Act 2014; and

**historical claim proceedings** 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

### lwi of Hauraki means -

- (a) the collective group comprising the following iwi:
  - (i) Hako; and
  - (ii) Ngāi Tai ki Tāmaki; and
  - (iii) Ngāti Hei; and
  - (iv) Ngāti Maru; and
  - (v) Ngāti Paoa; and
  - (vi) Ngāti Porou ki Hauraki; and
  - (vii) Ngāti Pūkenga; and
  - (viii) Ngāti Rāhiri Tumutumu; and
  - (ix) Ngāti Tamaterā; and
  - (x) Ngāti Tara Tokanui; and
  - (xi) Ngaati Whanaunga; and

### 6: DEFINED TERMS

- (xii) Te Patukirikiri; and
- (b) includes the individuals who are members of one or more of the iwi listed in paragraph (a); and
- (c) includes any whānau, hapū or group to the extent that it is composed of those individuals; and

**Iwi Representative** has the meaning given to it in the Genesis Energy deed recording on account arrangements and Mighty River Power deed recording on-account arrangements; and

land holding agency, in relation to, -

- (a) a cultural redress property, except Ngā Ure Tara and Tanners Point property, means the Department of Conservation; and
- (b) Ngā Ure Tara and Tanners Point property means Land Information New Zealand; and
- (c) the deferred selection property, means the Ministry of Education; and

letter of facilitation means the form of letter in part 7 of the documents schedule; and

**letter of introduction** means the form of letter in part 8 of the documents schedule; and

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

**mandated negotiators** means the individuals identified as the mandated negotiators by clause 10.7; and

member of Ngāti Tara Tokanui means an individual referred to in clause 10.5.3; and

Mighty River Power deed recording on account arrangements means the deed entered into by the lwi Representative and the Crown dated 8 May 2013 providing for the transfer of the Mighty River Power nominated shares; and

**Mighty River Power Limited** means the company formerly of that name, now Mercury NZ Limited, incorporated under number 936901; and

**Mighty River Power nominated shares** has the meaning given to **nominated shares** in the Mighty River Power deed recording on account arrangements; and

Mighty River Power share transfer date means 14 May 2013; and

### 6: DEFINED TERMS

**Mighty River Power share value amount** has the meaning given to **share value amount** in the Mighty River Power deed recording on account arrangements and being the amount referred to in clause 6.1.1; and

Minister means a Minister of the Crown; and

month means a calendar month; and

**national park management plan** has the meaning given to it by section 12(1) of the draft settlement bill; and

**Ngaati Whanaunga Ruunanga Trust** means the trust known by that name and established by a trust deed dated 16 May 2019; and

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

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

Ngāti Tara Tokanui has the meaning given to it by clause 10.5; and

**Ngāti Tara Tokanui Trust** means the trust known by that name and established by a trust deed dated 1 February 2014; and

Ngāti Tara Tokanui values means the statement of Ngāti Tara Tokanui values; 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

### on-account payments means:

- (a) the cash on-account payment; and
- (b) the Mighty River Power share value amount; and
- (c) the Pouarua on-account payment; and
- (d) the Genesis Energy share value amount; and

Pare Hauraki Collective Redress Deed means the deed signed by the Crown and certain mandated signatories for and on behalf of the lwi of Hauraki; and

party means the following:

- (a) Ngāti Tara Tokanui;
- (b) the governance entity;

### 6: DEFINED TERMS

(c) the Crown; and

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

**Pouarua Farm Limited Partnership** means the limited partnership known by that name and registered on 8 November 2013; and

**Pouarua Farm property** means the land held by the Pouarua Farm Limited Partnership that is comprised in record of title 317403; and

**Pouarua on-account payment** means the amount referred to in clause 6.1.2 paid by the Crown to the Pouarua Farm Limited Partnership, for the purchase of the Pouarua Dairy Complex; and

**primary industries protocol** means the primary industries protocol in the documents schedule; 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 5.15 and the settlement legislation; and

**Public Trust** means the Crown Entity established pursuant to section 7 of the Public Trust Act 2001 for the purpose of providing independent trustee service for the people of New Zealand; and

**purchased deferred selection property** means the deferred selection property if the governance entity and the Crown are to be treated under paragraph 4.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

#### redress means -

- (a) the acknowledgements and the apology made by the Crown under clauses 3.1 to 3.15; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

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

### representative entity means -

(a) the governance entity; and

### 6: DEFINED TERMS

- (b) a person (including any trustee or trustees) acting for or on behalf of:
  - (i) the collective group referred to in clause 10.5.1; or
  - (ii) any one or more members of Ngāti Tara Tokanui; or
  - (iii) any one or more of the whānau, hāpu, or groups of individuals referred to in clause 10.5.2; 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 77 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:
- (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 the leaseback property; and

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

**settlement date** means the date that is 60 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 a bill proposed by the Crown for introduction to the House of Representatives is passed, the resulting Act; and

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

**statement of Ngāti Tara Tokanui values** means, in relation to the whenua rahui sites, the statement –

### 6: DEFINED TERMS

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

**statutory acknowledgment** has the meaning given to it by section 64 of the draft settlement bill; and

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

**transfer value**, in relation to the deferred selection property, has the meaning given to it in part 7 of the property redress schedule; and

**trustees of the Hako Tūpuna Trust** means the trustees from time to time of that trust; and

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

trustees of the Ngāti Tara Tokanui Settlement Trust means the trustees from time to time of that trust; and

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

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

whenua rāhui has the meaning given to it by section 49 of the draft settlement bill; and

### 6: DEFINED TERMS

whenua rāhui area means the area referred to in clause 5.11.1; 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, where used in this deed.
- 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 whenua rāhui and the statutory acknowledgement indicate the general locations of the relevant 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

### 7: INTERPRETATION

and do not show their precise boundaries. The legal descriptions for the cultural redress properties are shown in schedule 1 of the draft settlement bill.