

**WHAKATŌHEA**

**and**

**TE TĀWHARAU O TE WHAKATŌHEA**

**and**

**THE CROWN**

---

**DEED OF SETTLEMENT SCHEDULE:  
GENERAL MATTERS**

---

**TABLE OF CONTENTS**

<b>1</b>	<b>IMPLEMENTATION OF SETTLEMENT.....</b>	<b>3</b>
<b>2</b>	<b>INTEREST.....</b>	<b>4</b>
<b>3</b>	<b>TAX.....</b>	<b>5</b>
<b>4</b>	<b>NOTICE.....</b>	<b>9</b>
<b>5</b>	<b>MISCELLANEOUS.....</b>	<b>11</b>
<b>6</b>	<b>DEFINED TERMS.....</b>	<b>13</b>
<b>7</b>	<b>INTERPRETATION.....</b>	<b>22</b>

## **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. The governance entity must discontinue historical claims of Whakatōhea in the North-Eastern Bay of Plenty District Inquiry (Wai 1750) as soon as practicable after the Waitangi Tribunal has released its findings. To avoid doubt, paragraph 1.1 does not apply to those historical claims.
- 1.3. After the settlement date, the Crown may, do all or any of the following:
  - 1.3.1. advise the Waitangi Tribunal (or any other tribunal, court, or judicial body) of the settlement;
  - 1.3.2. request the Waitangi Tribunal to amend its register of claims, and adapt its procedures, to reflect the settlement;
  - 1.3.3. 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.
- 1.4. The Crown may cease, in relation to Whakatōhea or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.5. Whakatōhea and every representative entity must –
  - 1.5.1. support a bill referred to in paragraph 1.3.3; and
  - 1.5.2. not object to a bill removing resumptive memorials from any record of title.

## 2 INTEREST

- 2.1. The Crown must pay interest on the financial and commercial redress amount to the governance entity on the settlement date.
- 2.2. The interest is payable –
  - 2.2.1. for the period –
    - (a) beginning on 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.

### **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 or RFR land 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

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**3: TAX**

- 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 or RFR land 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.

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**3: TAX**

**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.

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**3: TAX**

- 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 or a deferred selection property.

### **REQUIREMENTS**

- 4.3. A notice must be –
  - 4.3.1. in writing; and
  - 4.3.2. signed by the person giving it (but, if the governance entity is giving the notice, it is effective if the chairperson signs it); and
  - 4.3.3. addressed to the recipient at its address, facsimile number, or email address as provided –
    - (a) in paragraph 4.6; or
    - (b) if the recipient has given notice of a new address, facsimile number or email address, in the most recent notice of a change of address, facsimile number or email address; and
  - 4.3.4. given by –
    - (a) personal delivery (including by courier) to the recipient's street address; or
    - (b) sending it by pre-paid post addressed to the recipient's postal address; or
    - (c) by faxing it to the recipient's facsimile number; or
    - (d) sending it by electronic mail to the recipient's email address.

### **TIMING**

- 4.4. A notice is to be treated as having been received:
  - 4.4.1. at the time of delivery, if personally delivered; or
  - 4.4.2. on the sixth day after posting, if posted; or
  - 4.4.3. on the day of transmission, if faxed or sent by electronic mail.
- 4.5. 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.

4: NOTICE

**ADDRESSES**

4.6. The address of –

4.6.1. Whakatōhea and the governance entity is –

[*address*]

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](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 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.

<b>Name used in deed</b>	<b>Official or recorded name</b>
Kapuarangi	Kapuarangi
Motu	Mōtū River
Mōtū river	Mōtū River
Nukuhou	Nukuhou River
Ohiwa	Ōhiwa Harbour
Ōpape	Opape

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**4: NOTICE**

Ōtara	Ōtara River
Pākihi	Pākihi Stream
Pākihukura	Pākihikura Harbour
Takaputahi Stream	Takaputahi River
Te Awa o Te Atua	Te Awa a te Atua Beach
Te Waiti	Te Waiti Stream
Waimana Stream	Waimana River
Waiōtahe	Waiōtahe River
Wairātā	Wairata
Whakaari	Whakaari / White Island

## 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 1.31.2; and

**area of interest** means the area identified as the area of interest in part 1 of the attachments; and

**areas of special significance** mean the areas identified by the governance entity and agreed by the Minister for Primary Industries as areas of special significance under clause 5.108; and

**assessable income** has the meaning given to it by section YA 1 of the Income Tax Act 2007; and

**attachments** means the attachments to this deed, being the area of interest, the deed plans, the area of the Whakatōhea Place in the Bay of Plenty conservation management strategy, the marine space for aquaculture, the DSP school house site diagrams, the RFR area, the list of RFR land, the area for the Whakatōhea Kaitiaki Forum and potential joint management agreements, and the draft settlement bill; and

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

**balance school site** means the related school site excluding the school house site; and

**board of trustees** has the meaning given to it by section 10(1) of the Education and Training Act 2020; 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

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

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

**coastal permit** has the meaning given to it by section 2(1) 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 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

**common marine and coastal area** has the meaning given to it by section 9(1) of the Marine and Coastal Area (Takutai Moana) Act 2011; 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 strategy** has the meaning given to that term in 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:

(i) to acquire a deferred selection property; and

(ii) of first refusal in relation to RFR land; and

(c) includes any part of the Crown redress; and

(d) does not include:

(i) an obligation of the Crown under the settlement documentation to transfer a deferred selection property or RFR land; or

(ii) a deferred selection property or RFR land; or

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

- (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 5.133; 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

**Culture and Heritage Parties** means the following agencies:

- (a) Department of Internal Affairs Te Tari Taiwhenua (the agency responsible for the National Library of New Zealand Te Puna Mātauranga o Aotearoa and Archives New Zealand Te Rua Mahara o Te Kāwanatanga); and  
(b) Heritage New Zealand Pouhere Taonga; and  
(c) Mānatu Taonga Ministry for Culture and Heritage; and  
(d) Museum of New Zealand Te Papa Tongarewa; and

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

**deed of recognition** means each 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 part 2 of the attachments; and

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

**deferred selection property** means each property described in Subpart A of part 4 of the property redress schedule; and

**Director-General of Conservation** has the same meaning as Director-General in section 2(1) of the Conservation Act 1987; and

**documents schedule** means the documents schedule to this deed; and

**DSP school house site** means each property described in Subpart B of part 4 of the property redress schedule – subject to ground verification; and

**draft settlement bill** means the draft settlement bill in part 9 of the attachments; and

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

**eligible members of Whakatōhea** means a member of Whakatōhea who on the last date for voting on the relevant ratification process was –

- (a) aged 18 years or over; and
- (b) either registered on the Whakatōhea Māori Trust Board tribal database, or confirmed by whakapapa by the same policy and process for validation to the Whakatōhea Māori Trust Board tribal database, 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

**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 6.1 to 6.28; 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 as the financial and commercial redress amount; and

**General land owned by Maori** has the meaning given to it by section 4 of Te Ture Whenua Maori Act 1993; and

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

**governance entity** means the trustees of Te Tāwharau o Te Whakatōhea, in their capacity as trustees of Te Tāwharau o Te Whakatōhea; 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 8.2 to 8.4; and

**income tax** means:

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

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

- (b) includes, for the purposes of part 3 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of income tax; and

**indemnity demand** means a demand made by the 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

**justice sector relationship agreement** means the relationship agreement referred to in clause 5.97.7; and

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

- (a) a cultural redress property, means –
- (i) for the Te Papa property, LINZ (Treaty Settlements Landbank); and
  - (ii) for all other cultural redress properties, the Department of Conservation; and
- (b) a commercial redress property, or a deferred selection property, means the department specified opposite that property in part 3 or part 4 of the property redress schedule; and

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

**local authority** has the meaning given to it by section 5(1) of the Local Government Act 2002; 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 8.10.1; and

**mandated signatories** means the individuals identified as the mandated signatories by clause 8.10.2; and

**member of Whakatōhea** means an individual referred to in clause 8.8.1; 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

**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

**official geographic name** has the meaning given to it by section 4 of the New Zealand Geographic Board (Ngā Pou Taunaha o Aotearoa) Act 2008; and

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

**party** means each of the following:

- (a) Whakatōhea;
- (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 5.9.2 and the settlement legislation; and

**purchased deferred selection property** means each deferred selection property in relation to which the governance entity and the Crown are to be treated under paragraph 5.5 of the property redress schedule as having entered into an agreement for its sale and purchase; and

**record of title** has the meaning given to it by section 5(1) of the Land Transfer Act 2017; and

**redress** means –

- (a) the acknowledgement and the apology made by the Crown under clauses 3.1 and 3.2; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

**redress property** means –

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

**related school site** means the school with which a DSP school house site is associated; 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
- (b) a person (including any trustee or trustees) acting for or on behalf of:
  - (i) the collective group referred to in clause 8.8.1; or
  - (ii) any one or more members of Whakatōhea; or

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

- (iii) any one or more of the whānau, hapū or groups of individuals referred to in clause 8.8.2; and

**reserve** has the meaning given to it by section 2(1) of the Reserves Act 1977; and

**reserve management plan** means the management plan for reserves administered by the Ōpōtiki District Council that has been prepared and approved by the council under section 41 of the Reserves Act 1977; 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 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

**RFR area** means the area shown on SO 557498 and included in part 6 of the attachments; and

**RFR land** means –

- (a) land listed in part 7 of the attachments that, on the settlement date, –
  - (i) is vested in the Crown; or
  - (ii) the fee simple for which is held by the Crown; and
- (b) land in the RFR area that is not a commercial redress property and that, on the settlement date, –
  - (i) is vested in the Crown; or
  - (ii) the fee simple for which is held by the Crown; or
  - (iii) is a reserve vested in an administering body that derived title to the reserve from the Crown and that would, on the application of section 25 or 27 of the Reserves Act 1977, revert in the Crown; and

**schedules** means the schedules to this deed, being the general matters schedule, the property redress 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 40 business days after the date on which the settlement legislation comes into force; and

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

**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 an area listed in clause 5.1.1; and

**statutory acknowledgement** has the meaning given to it by section 29 of the draft settlement bill; 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 Rautaki Kaitiaki** means the document referred to in clauses 5.22.4, 5.22.5 and 5.49.5; and

**Te Tāwharau o Te Whakatōhea** means the trust known by that name and established by a trust deed dated 3 April 2023; and

**terms of negotiation** means the terms of negotiation referred to in clause 1.4.1; and

**transfer value**, –

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

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

**trustees of Te Tāwharau o Te Whakatōhea** means the trustees from time to time of Te Tāwharau o Te Whakatōhea; 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

**Whakaaetanga Tiaki Taonga** means the relationship agreement between the Culture and Heritage Parties and the governance entity in part 5 of the documents schedule; and

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**6: DEFINED TERMS**

**Whakatōhea** has the meaning given to it by clause 8.8; and

**Whakatōhea Kaitiaki Forum** means the statutory forum established in accordance with section 160 of the draft settlement bill; and

**Whakatōhea Pre-Settlement Claims Trust** means the trust of that name that, on 3 June 2016, was mandated by Whakatōhea to negotiate a deed of settlement with the Crown, and that mandate was recognised by the Crown on 12 December 2016; 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

**TE MĀKEOTANGA – DEED OF SETTLEMENT  
GENERAL MATTERS**

---

**7: INTERPRETATION**

- 7.11.3. a party includes a permitted successor of that party; and
- 7.11.4. a particular Minister includes any Minister who, under the authority of a warrant or with the authority of the Prime Minister, is responsible for the relevant matter.
- 7.12. An agreement by two or more persons binds them jointly and severally.
- 7.13. If the Crown must endeavour to do something or achieve some result, the Crown –
  - 7.13.1. must use reasonable endeavours to do that thing or achieve that result; but
  - 7.13.2. is not required to propose for introduction to the House of Representatives any legislation, unless expressly required by this deed.
- 7.14. Provisions in –
  - 7.14.1. the main body of this deed are referred to as clauses; and
  - 7.14.2. the property redress and general matters schedules are referred to as paragraphs; and
  - 7.14.3. the documents in the documents schedule are referred to as clauses; and
  - 7.14.4. the draft settlement bill are referred to as sections.
- 7.15. If there is a conflict between a provision that is –
  - 7.15.1. in the main body of this deed and a provision in a schedule or an attachment, the provision in the main body of the deed prevails; and
  - 7.15.2. in English and a corresponding provision in Māori, the provision in English prevails.
- 7.16. The deed plans in the attachments that are referred to in the statutory acknowledgement indicate the general locations of the relevant areas but not their precise boundaries.
- 7.17. 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.