

**NGĀTI PAOA**  
**and**  
**THE TRUSTEES OF THE NGĀTI PAOA IWI 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 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 Paoa or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 Ngāti Paoa 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.

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### 2 INTEREST

- 2.1 On the settlement date, the Crown must pay interest on the financial and commercial redress amount of \$23,500,000, less the Railways payment, to the governance entity.
- 2.2 Interest under paragraph 2.1 is payable –
- 2.2.1 on the amount of \$22,500,000 for the period –
- (a) beginning on 17 May 2013, being the date –
    - (i) the Iwi of Hauraki and the Crown agreed on the amount to be paid to the Iwi of Hauraki collectively for settlement of claims in the Pare Hauraki redress area (as defined in the Pare Hauraki Redress Deed); and
    - (ii) the Marutūāhu Iwi and the Crown agreed on the amount to be paid to the Marutūāhu Iwi collectively for settlement of their claims in Tāmaki Makaurau and Mahurangi; and
  - (b) ending on 14 November 2013, being the day before the Pouarua on-account payment was made to the Pouarua Farm Limited Partnership; and
- 2.2.2 on the amount of \$6,875,000 for the period –
- (a) beginning on 15 November 2013, being the day the Pouarua on-account payment was made to the Pouarua Farm Limited Partnership; and
  - (b) ending on 17 August 2014, being the day before the cash on-account payment was made to the governance entity; and
- 2.2.3 on the amount of \$6,375,000 for the period –
- (a) beginning on 18 August 2014, being the day the cash on-account payment was made to the governance entity; and
  - (b) ending on the day before the property referred to in clause 7.7.11 is transferred pursuant to the Marutūāhu Iwi Collective Redress Deed; and
- 2.2.4 on the amount of \$4,575,000 for the period –
- (a) beginning on the day the property referred to in clause 7.7.11 is transferred pursuant to the Marutūāhu Iwi Collective Redress Deed; and
  - (b) ending on the day before the property referred to in clause 7.5 is transferred pursuant to the Pare Hauraki Collective Redress Deed; and

## GENERAL MATTERS

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### 2: INTEREST

- 2.2.5 on the amount of \$4,272,833 for the period –
- (a) beginning on the day the property referred to in clause 7.5 is transferred pursuant to the Pare Hauraki Collective Redress Deed; and
  - (b) ending on the day before the settlement date.
- 2.3 The interest is –
- 2.3.1 payable at the rate from time to time set as the official cash rate by the Reserve Bank, calculated on a daily basis but not compounding; 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 commercial property or a purchased 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.

**ACKNOWLEDGEMENTS**

- 3.4 To avoid doubt, the parties acknowledge –

## GENERAL MATTERS

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### 3: TAX

- 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 commercial property and a purchased 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.

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### 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.



## **GENERAL MATTERS**

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### **3: TAX**

#### **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.
- 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

## GENERAL MATTERS

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### 3: TAX

(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.

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

3.16 The early release commercial redress property received from the Pare Hauraki collective commercial entity (under clause 16.7 of the Pare Hauraki Collective Redress Deed) has the same treatment for tax, referred to in this part, as if that property 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 9 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a cultural redress property, a commercial property or a potential 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 signed in compliance with the trust deed for the governance entity); 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) 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 –

## GENERAL MATTERS

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### 4: NOTICE

- 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.

### ADDRESSES

- 4.6 The address of –

- 4.6.1 Ngāti Paoa and the governance entity is –

Ngāti Paoa Iwi Trust  
Level 12  
11 Britomart Place  
Auckland Central  
**AUCKLAND**

Email address: [admin@ngatipaoaiwi.co.nz](mailto:admin@ngatipaoaiwi.co.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**

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>
Pūkorokoro	Pūkorokoro / Miranda
Ruamaahua	Aldermen Islands (Ruamaahu) Nature 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

**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 or in the Marutūāhu Iwi Collective Redress Deed, as the case may be; 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

**cash on-account payment** means the amount referred to in clause 6.1.6; and

**commercial 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

## GENERAL MATTERS

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### 6: DEFINED TERMS

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

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

**conservation 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 of the draft settlement bill; and

**conservation management strategy** has the meaning given to it by section 12 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 a commercial property and a potential 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 a commercial property or a purchased deferred selection property; or

(ii) 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 or under –

(a) clauses 5.1 to 5.50; or

(b) the settlement legislation giving effect to any of those clauses; and

## GENERAL MATTERS

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### 6: DEFINED TERMS

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

**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 property** means each potential deferred selection property in respect of which a validation notice is given under paragraph 5.5 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

**early release commercial property** means each property described in part 5 of the property redress schedule; and

**eligible member of Ngāti Paoa** means a member of Ngāti Paoa who, on 13 September 2013 in respect of the process described in clause 1.35 and on 13 March 2020 in respect of the processes listed in clause 1.37, was –

- (a) aged 18 years or over; and
- (b) registered on the registers of members of Ngāti Paoa kept by the governance entity and the mandated negotiators 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, 6.4 to 6.17, and 6.19 to 6.21;



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### 6: DEFINED TERMS

(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

**governance entity** means the trustees for the time being of the Ngāti Paoa Iwi Trust, in their capacity as trustees of the 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 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

**Iwi 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

## GENERAL MATTERS

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### 6: DEFINED TERMS

- (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
  - (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
  - (d) where the context requires, means one or more of the iwi listed in paragraph (a) of this definition; and

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

- (a) Kaiaua School property, means Ministry of Education; and
- (b) Tauwhare Koiora site A and Tauwhare Koiora site B, means Office for Māori Crown Relations – Te Arawhiti; and
- (c) Hine-nui-o-te-paua and part of Omaru, means the Ministry for Housing and Urban Development; and
- (d) all other cultural redress properties, means Department of Conservation; and
- (e) the commercial properties, means LINZ (Treaty Settlements Landbank); and
- (f) the potential deferred selection properties, means the Ministry of Education; and

**letter of facilitation** means the form of letter in part 6 of the documents schedule; and

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

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### 6: DEFINED TERMS

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

**Marutūāhu collective governance entity** means the entity that receives the Marutūāhu collective commercial redress under the Marutūāhu Iwi Collective Redress Deed, being either the Marutūāhu Rōpū Limited Partnership or other Marutūāhu collective governance entity approved by the Crown; and

**Marutūāhu Iwi** means –

- (a) the collective group comprising the following iwi:
  - (i) Ngāti Maru; and
  - (ii) Ngāti Paoa; and
  - (iii) Ngāti Tamaterā; and
  - (iv) Ngaati Whanaunga; and
  - (v) 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
- (d) where the context requires, means one or more of the iwi listed in paragraph (a) of this definition; and

**Marutūāhu Iwi Collective Redress Deed** means a deed signed or to be signed by the Crown and certain mandated signatories for and on behalf of the Marutūāhu Iwi; and

**Marutūāhu Iwi Collective Redress legislation** means, if the bill proposed by the Crown for introduction to the House of Representatives giving effect to the Marutūāhu Iwi Collective Redress Deed is passed, the resulting Act; and

**member of Ngāti Paoa** means an individual referred to in clause 10.5.1; and

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

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### 6: DEFINED TERMS

**month** means a calendar month; and

**national park management plan** has the meaning given to it by section 12 of the draft settlement bill; 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 Tāmaki Makaurau Collective Redress Deed** means the deed entitled Ngā Mana Whenua o Tāmaki Makaurau Collective Redress Deed and signed by the Crown and certain mandated signatories for and on behalf of Ngā Mana Whenua o Tāmaki Makaurau; and

**Ngāti Paoa** has the meaning given to it by clause 10.5; and

**Ngāti Paoa Iwi Trust** means the trust known by that name and established by a trust deed dated 9 October 2013 and signed by Bryce Herron, initial trustee and Gary Thompson, initial trustee; and

**Ngāti Paoa Whanau Trust** means the trust known by that name that was incorporated under the Charitable Trusts Act 1957 on 26 July 1989 under registered number 433774; and

**Ngāti Paoa values** means the statement of Ngāti Paoa 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 the –

- (a) cash on-account payment; and
- (b) Pouarua on-account payment; and
- (c) Railways payment; and

**overlay area** means each area listed in clause 5.25.1; and

**overlay classification** has the meaning given to that term in section 12 of the draft settlement bill; and

**Pare Hauraki Collective Redress Deed** means a deed signed or to be signed by the Crown and certain mandated signatories for and on behalf of the Iwi of Hauraki; and

## GENERAL MATTERS

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### 6: DEFINED TERMS

**party** means each of the following:

- (a) Ngāti Paoa;
- (b) the governance entity;
- (c) the Crown; and

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

**potential deferred selection property** means each property described in part 4 of the property redress schedule; 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 6.1.5 paid by the Crown to the Pouarua Farm Limited Partnership, for the purchase of the Pouarua Farm property; 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 5.29 and the settlement legislation; and

**purchased commercial property** means each property that the governance entity elects to purchase under clause 6.4; 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 6.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

**Railways payment** means the amount referred to in clause 6.1.1; and

**redress** means –

## GENERAL MATTERS

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### 6: DEFINED TERMS

- (a) the acknowledgements and the apology made by the Crown under clauses 3.1 to 3.25; 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
- (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 Paoa; or
  - (iii) any one or more of the whānau, hapū, 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 12 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

**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

## GENERAL MATTERS

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### 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 the documents schedule; and

**statement of Ngāti Paoa values** means, in relation to each overlay classification site, the statement –

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

**statutory acknowledgment** has the meaning given to it by section 12 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**, –

- (a) in relation to a commercial 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 purchased deferred selection property, is the transfer value agreed or determined in accordance with part 6 of the property redress schedule; and

## GENERAL MATTERS

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### 6: DEFINED TERMS

**trustees of the Ngāti Paoa Iwi 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

**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.

## GENERAL MATTERS

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### 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 overlay classification and the statutory acknowledgement indicate the general locations of the relevant sites and areas but not their precise boundaries.

## **GENERAL MATTERS**

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### **7: INTERPRETATION**

- 7.17 The deed plans in the attachments that show the cultural redress properties indicate the general locations of the relevant properties but are for information purposes only and do not show their precise boundaries. The legal descriptions for the cultural redress properties are shown in schedule 1 of the draft settlement bill.