

NGATI TOA RANGATIRA

and

TRUSTEE OF THE TOA RANGATIRA TRUST

and

THE CROWN

**DEED OF SETTLEMENT SCHEDULE:
GENERAL MATTERS**

TABLE OF CONTENTS

1	EFFECT OF SETTLEMENT	2
2	TAX	3
3	NOTICE	10
4	MISCELLANEOUS	12
5	DEFINED TERMS	14
6	INTERPRETATION	25

1 EFFECT OF SETTLEMENT

IMPLEMENTATION

- 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 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; and
 - 1.2.3 from time to time propose for introduction to the House of Representatives a bill or bills for either or both of the following purposes:
 - (a) terminating an historical claim 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 Except to the extent necessary to comply with its obligations under this deed, the Crown may cease any land bank arrangement in relation to Ngati Toa Rangatira or a representative entity. The purpose of this clause is to enable from the date of this deed:
 - 1.3.1 the Crown to release to the governance entity, the land bank properties subject to this deed should the governance entity express an interest in purchasing a landbanked property before the settlement date; and
 - 1.3.2 the Crown to cease landbanking any further properties in relation to Ngati Toa Rangatira or a representative entity.
- 1.4 Ngati Toa Rangatira 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 computer register.

2 TAX

2.1 The parties agree that:

2.1.1 the payment, credit, or transfer of redress by the Crown to the governance entity is made as redress to settle the historical claims and is not intended to be, or to give rise to:

- (a) a taxable supply for GST purposes; or
- (b) assessable income for income tax purposes; and

2.1.2 neither the governance entity, nor any person associated with the governance entity, will claim an input credit (for GST purposes) or a deduction (for income tax purposes) with reference to the payment, credit, or transfer by the Crown of redress; and

2.1.3 the transfer of:

- (a) each commercial property;
- (b) each deferred selection property;
- (c) the improvements;
- (d) early RFR NZTA land;
- (e) general RFR land;
- (f) the deferred selection RFR land;
- (g) specified area RFR land; and
- (h) specified iwi RFR land;

in accordance with the terms of this deed is a taxable supply for GST purposes and furthermore neither the exercise by the governance entity of rights to acquire such properties (to the extent such rights apply) nor the acquisition of such properties by the governance entity is subject to indemnification for tax by the Crown under this deed; and

2.1.4 any interest paid by the Crown to the governance entity (including amounts that are referred to in clause 8.1 of the deed) is subject to normal taxation treatment under the relevant legislation and the receipt or payment of such amounts is not subject to indemnification for tax by the Crown under this deed; and

2.1.5 the tax indemnities do not apply to any amounts paid or distributed to the governance entity under clauses 6.18 and 6.23 of the deed in relation to the Te Tau Ihu licensed land and/or the licensed land properties, including accumulated rentals and interest on accumulated rentals; and

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

2: TAX

- 2.1.6 any indemnity payment by the Crown to the governance entity is not intended to be, or to give rise to:
- (a) a taxable supply for GST purposes; or
 - (b) assessable income for income tax purposes; and
- 2.1.7 the governance entity is or will be (at all applicable times) a registered person for GST purposes (except if the governance entity is not carrying on a taxable activity as defined by the Goods and Services Tax Act 1985); and
- 2.1.8 for purposes of the Income Tax Act 2007, the governance entity is the only entity that is contemplated by this deed as performing the functions of the type described in sections HF 2(2)(d)(i) and HF 2(3)(e)(i) of that Act.

ACKNOWLEDGEMENTS

2.2 To avoid doubt, the parties acknowledge:

- 2.2.1 that the tax indemnities given by the Crown in this part, and the principles and acknowledgements in paragraphs 2.1 and 2.2:
- (a) apply only to the receipt by the governance entity of redress and indemnity payments; and
 - (b) do not apply to a subsequent dealing, distribution, payment, use, or application by the governance entity, or any other person, with or of redress or an indemnity payment; and
- 2.2.2 each obligation to be performed by the Crown in favour of the governance entity under this deed is performed as redress and without charge to, or consideration to be provided by, the governance entity or any other person; and
- 2.2.3 paragraph 2.2.2 does not:
- (a) extend to an obligation of the Crown in respect of the commercial properties, deferred selection properties, the improvements, early RFR NZTA land, the general RFR land, the deferred selection RFR land, the specified area RFR land, or the specified iwi RFR land; and
 - (b) affect an obligation of the governance entity to pay the purchase price relating to a commercial property, deferred selection property, the improvements, the early RFR NZTA land, the general RFR land, the deferred selection RFR land, the specified area RFR land, or the specified iwi RFR land; and
- 2.2.4 without limiting paragraph 2.2.2, the agreement under this deed to enter into, the entry into, granting or performance of, a covenant, easement, lease, licence, or other right or obligation in relation to redress is not consideration (for GST or any other purpose) for the transfer of the redress by the Crown to the governance entity; and

2: TAX

2.2.5 without limiting paragraph 2.2.2 the payment of amounts, and the bearing of costs from time to time, by the governance entity in relation to any redress (including:

- (a) rates, charges, and fees; or
- (b) the whole or a portion of outgoings and incomings; or
- (c) maintenance, repair, or upgrade costs and rubbish, pest and weed control costs);

is not consideration for the transfer of that redress for GST or any other purpose; and (without limiting paragraph 2.2.1), the payment of those amounts and the bearing of those costs is not subject to indemnification for tax by the Crown under this deed.

ACT CONSISTENT WITH TAX PRINCIPLES

2.3 Neither the governance entity, nor a person associated with the governance entity, nor the Crown will act in a manner that is inconsistent with the principles or acknowledgements set out in paragraphs 2.1 and 2.2.

MATTERS NOT TO BE IMPLIED FROM TAX PRINCIPLES

2.4 Nothing in paragraph 2.1 is intended to suggest or imply that the payment, credit, or transfer of redress, or an indemnity payment, by the Crown to the governance entity is chargeable with GST.

INDEMNITY FOR GST IN RESPECT OF REDRESS AND INDEMNITY PAYMENTS

Redress provided exclusive of GST

2.5 If and to the extent that:

2.5.1 the payment, credit, or transfer of redress; or

2.5.2 an indemnity payment;

by the Crown to the governance entity is chargeable with GST, the Crown must, in addition to the payment, credit, or transfer of redress or the indemnity payment, pay the governance entity the amount of GST payable in respect of the redress or the indemnity payment.

Indemnification

2.6 If and to the extent that:

2.6.1 the payment, credit, or transfer of redress; or

2.6.2 an indemnity payment;

by the Crown to the governance entity is chargeable with GST, and the Crown does not pay the governance entity an additional amount equal to that GST at the time the redress is paid, credited, or transferred and/or the indemnity payment is made, the Crown will, on demand in writing, indemnify the governance entity for that GST.

2: TAX

INDEMNITY FOR INCOME TAX IN RESPECT OF REDRESS AND INDEMNITY PAYMENTS

2.7 The Crown agrees to indemnify the governance entity, on demand in writing, against any income tax that the governance entity is liable to pay if and to the extent that receipt of:

2.7.1 the payment, credit, or transfer of redress; or

2.7.2 an indemnity payment;

from the Crown is treated as, or as giving rise to, assessable income of the governance entity for income tax purposes.

DEMANDS FOR INDEMNIFICATION

Notification of indemnification event

2.8 Each of:

2.8.1 the governance entity; and

2.8.2 the Crown;

agrees to give notice to the other as soon as reasonably possible after becoming aware of an event or occurrence in respect of which the governance entity is or may be entitled to be indemnified by the Crown for or in respect of tax under this part.

How demands are made

2.9 Demands for indemnification for tax by the governance entity in accordance with this part must be made by the governance entity in accordance with the provisions of paragraph 2.10 and may be made at any time, and from time to time, after the settlement date.

When demands are to be made

2.10 Except:

2.10.1 with the written agreement of the Crown; or

2.10.2 if this deed provides otherwise;

no demand for payment by way of indemnification for tax under this part may be made by the governance entity more than 20 business days before the due date for payment by the governance entity of the applicable tax (whether such date is specified in an assessment, is a date for the payment of provisional tax, or otherwise).

Evidence to accompany demand

2.11 Without limiting paragraph 2.8, a demand for indemnification by the governance entity under this part must be accompanied by:

2.11.1 appropriate evidence (which may be notice of proposed adjustment, assessment, or any other evidence which is reasonably satisfactory to the Crown) setting out with reasonable detail the amount of the loss, cost, expense, liability or tax that the governance entity claims to have suffered or incurred or be liable to pay, and in respect of which indemnification is sought from the Crown under this deed; and

2: TAX

2.11.2 where the demand is for indemnification for GST, if the Crown requires, an appropriate GST tax invoice.

Repayment of amount on account of tax

2.12 If payment is made by the Crown on account of tax to the governance entity or the Commissioner of Inland Revenue (for the account of the governance entity) and it is determined or held that no such tax (or an amount of tax that is less than the payment which the Crown made on account of tax) is or was payable or properly assessed, to the extent that the governance entity:

2.12.1 has retained the payment (which, to avoid doubt, includes a situation where the governance entity has not transferred the payment to the Inland Revenue Department but has instead paid, applied, or transferred the whole or any part of the payment to any other person or persons); or

2.12.2 has been refunded the amount of the payment by the Inland Revenue Department; or

2.12.3 has had the amount of the payment credited or applied to its account with the Inland Revenue Department;

the governance entity must repay the applicable amount to the Crown free of any set-off or counterclaim.

Payment of amount on account of tax

2.13 The governance entity must pay to the Inland Revenue Department any payment made by the Crown to the governance entity on account of tax, on the later of:

2.13.1 the "due date" for payment of that amount to the Inland Revenue Department under the applicable tax legislation; or

2.13.2 the next business day following receipt by the governance entity of that payment from the Crown.

Payment of costs

2.14 The Crown will indemnify the governance entity against any reasonable costs incurred by the governance entity for actions undertaken by the governance entity, at the Crown's direction, in connection with:

2.14.1 any demand for indemnification of the governance entity under or for the purposes of this part; and

2.14.2 any steps or actions taken by the governance entity in accordance with the Crown's requirements under paragraph 2.15.

DIRECT PAYMENT OF TAX: CONTROL OF DISPUTES

2.15 Where any liability arises to the Crown under this part, the following provisions also apply:

2.15.1 if the Crown so requires and gives the governance entity notice of that requirement, the Crown may, instead of payment of the requisite amount on account of tax, pay that amount to the Commissioner of Inland Revenue (such payment to be effected on behalf, and for the account, of the governance entity); and

2.15.2 subject to the governance entity being indemnified to its reasonable satisfaction against any reasonable cost, loss, expense, or liability, or any tax which it may suffer, incur, or be liable to pay, the Crown may, by notice to the governance entity, require the governance entity to:

- (a) take into account any right permitted by any relevant law to defer the payment of any tax; and/or
- (b) take all steps the Crown may specify to respond to and/or contest any notice, notice of proposed adjustment, or assessment for tax, where expert legal tax advice indicates that it is reasonable to do so; and

2.15.3 the Crown reserves the right to:

- (a) nominate and instruct counsel on behalf of the governance entity whenever it exercises its rights under paragraph 2.15.2; and
- (b) recover from the Commissioner of Inland Revenue the amount of any tax paid and subsequently held to be refundable.

RULINGS, APPLICATIONS

2.16 If the Crown requires, the governance entity will consult, and/or collaborate, with the Crown in the Crown's preparation (for the Crown, the governance entity and/or any other person) of an application for a non-binding or binding ruling from the Commissioner of Inland Revenue with respect to any part of the arrangements relating to the payment, credit, or transfer of redress.

DEFINITIONS AND INTERPRETATION

2.17 In this part, unless the context requires otherwise:

assessable income has the meaning given to that term in section YA 1 of the Income Tax Act 2007;

income tax means income tax imposed under the Income Tax Act 2007 and includes any interest or penalty payable in respect of, or on account of, the late or non-payment of, income tax;

indemnity payment means any indemnity payment made by the Crown under or for the purposes of this part, and indemnify, indemnification and indemnity have a corresponding meaning;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

2: TAX

payment includes the transfer or making available of cash amounts as well as to the transfer of non cash amounts (such as land); and

transfer includes recognising, creating, vesting, granting, licensing, leasing, or any other means by which the relevant properties, interests, rights or assets are disposed of or made available, or recognised as being available, to the governance entity.

- 2.18 In the interpretation of this part 2, a reference to the payment, credit, transfer, or receipt of the redress (or any equivalent wording) includes a reference to the payment, credit, transfer, or receipt of any part (or the applicable part) of the redress.

3 NOTICE

APPLICATION

3.1 Unless otherwise provided in this deed, or a settlement document, this part applies to notices under this deed or a settlement document.

REQUIREMENTS

3.2 A notice must be:

3.2.1 in writing; and

3.2.2 signed by the person giving it (but, if the governance entity is giving the notice, it is effective if the trustee signs it); and

3.2.3 addressed to the recipient at its address or facsimile number as provided:

(a) in paragraph 3.5; or

(b) if the recipient has given notice of a new address or facsimile number in the most recent notice of a change of address or facsimile number; and

3.2.4 given by:

(a) personal delivery (including by courier) to the recipient's street address;

(b) sending it by pre-paid post addressed to the recipient's postal address; or

(c) faxing it to the recipient's facsimile number.

TIMING

3.3 A notice is to be treated as having been received:

3.3.1 at the time of delivery, if personally delivered;

3.3.2 on the second day after posting, if posted; or

3.3.3 at the time of transmission, if faxed.

3.4 However, where paragraph 3.3 would result in a notice being received:

3.4.1 after 5pm on a business day; or

3.4.2 on a non-business day,

the notice will instead be treated as having been received on the next business day.

3: NOTICE

ADDRESSES

3.5 The address of:

3.5.1 Ngati Toa Rangatira and the governance entity is:

26 Ngati Toa Street
Takapuwahia
P O Box 50079
Porirua

Facsimile No. 04 2384701

3.5.2 the Crown is:

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

Facsimile No. 04 473 3482

4 MISCELLANEOUS

AMENDMENTS

- 4.1 This deed may be amended only by written agreement signed by the governance entity and the Crown.

ENTIRE AGREEMENT

- 4.2 This deed, and each of the settlement documents, in relation to the matters in it:
- 4.2.1 constitutes the entire agreement; and
 - 4.2.2 supersedes all earlier representations, understandings, and agreements.

NO ASSIGNMENT OR WAIVER

- 4.3 Paragraph 4.4 applies to rights and obligations under this deed or a settlement document.
- 4.4 Except as provided in this deed or a settlement document, a party:
- 4.4.1 may not transfer or assign its rights or obligations; and
 - 4.4.2 does not waive a right by:
 - (a) failing to exercise it; or
 - (b) delaying in exercising it; and
 - 4.4.3 is not precluded by a single or partial exercise of a right from exercising:
 - (a) that right again; or
 - (b) another right.

USE OF DEFINED TERM FOR OFFICIAL GEOGRAPHIC NAME

- 4.5 Each of the following defined terms is not the official name of the geographic feature or Crown protected area to which it relates:
- 4.5.1 Pelorus Bridge;
 - 4.5.2 Waikutakuta / Robin Hood Bay;
 - 4.5.3 Te Mana a Kupe;
 - 4.5.4 Onehunga Bay;
 - 4.5.5 Te Onepoto Bay;
 - 4.5.6 Pukatea / Whites Bay;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

4: MISCELLANEOUS

- 4.5.7 Horahora-kākahu;
- 4.5.8 Tokomaru / Mount Robertson; and
- 4.5.9 Whitireia urupa.

5 DEFINED TERMS

5.1 In this deed:

accumulated rentals means the rental proceeds which have accumulated since the commencement of the Crown forestry licence for the Te Tau Ihu licensed land;

administering body has the meaning given to it by section 2(1) of the Reserves Act 1977;

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

attachments means the attachments to this deed, being the area of interest, the deed plans, the licensed land property, general RFR land and early RFR NZTA land, the specified iwi RFR land, the draft settlement bill and the draft Haka Ka Mate Attribution Bill;

available financial redress amount means an amount equal to:

- (a) the financial and commercial redress amount of \$40,000,000; plus
- (b) the amount of \$10,000,000 referred to in clause 6.1.2;

less:

- (a) the total transfer value of the licensed land properties being transferred on the settlement date, being \$24,000,000; and
- (b) the total transfer values of any commercial redress properties.

business day means a day that is not:

- (a) a Saturday or a Sunday; or
- (b) Waitangi Day, Good Friday, Easter Monday, ANZAC Day, the Sovereign's Birthday, or Labour Day; or
- (c) a day in the period commencing with 25 December in any year and ending with 15 January in the following year; and
- (d) a day that is observed as the anniversary of the province of:
 - (i) Wellington;
 - (ii) Nelson; or
 - (iii) Marlborough;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

campground improvements means all those buildings, structures, cabins, equipment, and tanks located in or on the campground site from time to time but excluding fixed infrastructure and facilities such as roading, sewage/drainage pipelines, water systems and cabling;

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

commercial redress property means:

- (a) each licensed land property;
- (b) each property listed in the table 1 and table 2 of part 8 of the property redress schedule and to which paragraph 6.7 of the property redress schedule applies; and
- (c) the commercial redress property for no consideration;

commercial redress property for no consideration means the property described in table 3 of part 8 of the property redress schedule and includes all improvements located on that land;

commitment period means the period commencing on the day after the date of this deed and ending on the day that is the earlier of:

- (a) 12 months after the date of this deed; or
- (b) the day before the settlement date;

commercial property means a property to which paragraph 6.9 of the property redress schedule applies;

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

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

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

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

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

conservation land means land that is:

- (a) vested in the Crown or held in fee simple by the Crown; and
- (b) held, managed or administered by the Department of Conservation under the conservation legislation;

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

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

Crown body has the meaning given to it by section 12 of the draft settlement bill;

Crown forest land has the meaning given to it by section 2(1) of the Crown Forest Assets Act 1989;

Crown forestry licence:

- (a) has the meaning given to it by section 2(1) of the Crown Forest Assets Act 1989; and
- (b) in relation to a licensed land property, means the licence described in relation to that land in part 3 of the property redress schedule;

Crown Forestry Rental Trust means the trust established by the Crown Forestry Rental Trust Deed; and

Crown Forestry Rental Trust Deed means the trust deed made on 30 April 1990 establishing the Crown Forestry Rental Trust under section 34(1) of the Crown Forest Assets Act 1989;

cultural redress means the redress provided under clauses 5.1 to 5.115 and the settlement legislation giving effect to any of those clauses;

cultural redress property means each property described in schedule 3 of the draft settlement bill;

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

deed of recognition means each deed of recognition in the documents schedule;

deed of settlement and **deed** means the main body of the deed, the schedules and the attachments;

deferred selection period means the time period commencing from the settlement date, within which the governance entity may exercise its right of deferred selection in relation to each deferred selection property specified for each property under the heading "Deferred selection period" in the tables set out in part 8 of the property redress schedule;

deferred selection property means each property described in clause 6.10 of the deed;

deferred selection RFR land means the leaseback properties set out in table one in part 8 of the property redress schedule and not selected by the governance entity in accordance with paragraph 6.6 of the property redress schedule for transfer as a commercial redress property or a commercial property;

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

disclosure information means the information, in relation to:

- (a) each cultural redress property, provided by letter from the Office of Treaty Settlements between August 2009 and September 2011 to Te Runanga;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

- (b) the licensed land properties, provided by letter from the land holding agency in June 2009 to Te Runanga; and
- (c) each commercial redress property, commercial property or deferred selection property, provided by the Crown under paragraph 4.12 or paragraph 4.40 of the property redress schedule;
- (d) the improvements, given by the Crown about the improvements referred to in paragraph 4.12 or paragraph 4.40 of the property redress schedule;

documents schedule means the documents schedule to this deed of settlement;

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

early RFR NZTA land has the meaning given to it in clause 6.24.2;

eligible member of Ngati Toa Rangatira means a member of Ngati Toa Rangatira who on 4 December 2012 was:

- (a) aged 18 years or over; and
- (b) registered on the register of members of Ngati Toa Rangatira kept by Te Runanga o Toa Rangatira for the purpose of voting on:
 - (i) the ratification, and signing, of this deed; and
 - (ii) approval of the governance entity to receive the redress;

encumbrance, in relation to:

- (a) a property, means a lease, tenancy, licence, licence to occupy, easement, covenant, or other right or obligation affecting that property;
- (b) the improvements, means a lease, tenancy, licence, licence to occupy or other right of obligation affecting the improvements;

Environment Court means the court referred to in section 247 of the Resource Management Act 1991;

financial and commercial redress means:

- (a) the available financial redress amount;
- (b) the amount payable to the governance entity in accordance with clause 6.2;
- (c) any commercial redress property;
- (d) the right to purchase a commercial property (but not any commercial property);
- (e) the right to purchase a deferred selection property (but not any deferred selection property);
- (f) the right to purchase the improvements (but not the improvements);

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

- (g) the right of any first refusal to purchase the deferred selection RFR land (but not any deferred selection RFR land); and
- (h) any right of first refusal to purchase general RFR land, early RFR NZTA land, the specified area RFR land or the specified iwi RFR land (but not any general RFR land, any early RFR NZTA land, any specified area RFR land or any specified iwi RFR land);

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

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

general matters schedule means this schedule;

general RFR land has the meaning given to it in clause 6.48 of the deed of settlement;

governance entity means the trustee for the time being of the Toa Rangatira Trust, in its capacity as trustee of the trust;

GST:

- (a) means goods and services tax chargeable under the Goods and Services Tax Act 1985; and
- (b) includes, for the purposes of part 2 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST;

historical claim proceedings means an historical claim made in any court, tribunal, or other judicial body;

historical claims has the meaning given to it by clauses 8.5 to 8.7;

improvements, in relation to the Wellington Central Police Station, means all those buildings known as Wellington Central Police Station located on the corner of Victoria and Harris Streets, Wellington;

iwi with interests in Te Tau Ihu means Ngati Toa Rangatira, Ngati Apa ki te Ra To; Rangitane o Wairau, Ngati Kuia, Ngati Koata, Ngati Rarua, Te Atiawa o Te Waka-a-Maui and Ngati Tama ki Te Tau Ihu;

Kurahaupo iwi means each of Ngati Apa ki te Ra To, Rangitane o Wairau and Ngati Kuia and/or where appropriate their governance entities, namely the trustees of:

- (a) the Ngāti Apa ki te Ra To Trust;
- (b) the Rangitane o Wairau Settlement Trust; and
- (c) Te Runanga o Ngāti Kuia Trust;

Kurahaupo iwi deeds of settlement means each of the following deeds of settlement including any schedules and any amendments:

- (a) the deed of settlement entered into by the Crown, Ngāti Apa ki te Ra To and the Ngāti Apa ki te Ra To Trust dated 29 October 2010;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

- (b) the deed of settlement entered into by the Crown, Rangitane o Wairau and the Rangitane o Wairau Settlement Trust dated 4 December 2010; and
- (c) Te Whakatu / the deed of settlement entered into by the Crown Ngāti Kuia and Te Runanga o Ngati Kuia Trust dated 23 October 2010;

land holding agency, in relation to:

- (a) a licensed land property means LINZ; or
- (b) a commercial redress property, commercial property, or deferred selection property means the department specified in the relevant column in the tables contained in part 8 of the property redress schedule; or
- (c) the improvements means the New Zealand Police;

leaseback property means each property described in table 1 in part 8 of the property redress schedule;

letter of agreement means the agreement in principle referred to in clause 1.54.2;

licensed land property means the land listed in part 3 of the property redress schedule but excludes:

- (a) all trees growing, standing, or lying on the land; and
- (b) all improvements that have been acquired by a purchaser of trees on the land or made, after the acquisition of the trees by the purchaser, or by the licensee;

LINZ means Land Information New Zealand;

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

mandated signatories means the individuals who are the mandated signatories under clauses 8.10.1;

member of Ngati Toa Rangatira means an individual referred to in clause 8.8;

Minister means a Minister of the Crown;

month means a calendar month;

New Zealand Conservation Authority has the meaning given to it by section 2(1) of the Conservation Act 1987;

New Zealand Historic Places Trust means the New Zealand Historic Places Trust (Pouhere Taonga) continued by section 38 of the Historic Places Act 1993;

Nga Paihau has the meaning set out in section 40(1) of the draft settlement bill;

Ngati Toa Rangatira entity means an entity that is wholly owned or controlled by the governance entity;

Ngati Toa Rangatira has the meaning given to it by clauses 8.8 and 8.9;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

Ngati Toa Rangatira values means the values contained in each statement of Ngati Toa Rangatira values;

non-leaseback property means each property described in table 2 in part 8 of the property redress schedule;

notice means a notice given under paragraphs 3.1 to 3.5 of this schedule and notify has a corresponding meaning;

NZTA means the New Zealand Transport Agency established by section 93 of the Land Transport Management Act 2003;

official cash rate means the official cash rate set from time to time by the Reserve Bank;

on-account payment means the amount paid by the Crown on account of the settlement referred to in clause 6.3;

party means each of the following:

- (a) Ngati Toa Rangatira;
- (b) the governance entity; and
- (c) the Crown;

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

property redress schedule means the property redress schedule to this deed of settlement;

protection principles means the protection principles in the documents schedule;

redress means:

- (a) the acknowledgements and the apology made by the Crown under clauses 3.1 to 3.18;
- (b) the cultural redress; and
- (c) the financial and commercial redress;

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

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;

rental proceeds has the meaning given to it by the Crown Forestry Rental Trust Deed;

representative entity means:

- (a) the governance entity; and

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

- (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;
 - (ii) any one or more members of Ngati Toa Rangatira; or
 - (iii) any one or more of the whanau, hapu, or groups of individuals referred to in clause 8.8.2;

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

resumptive memorial means a memorial entered on a computer register under any of the following sections:

- (a) 27A of the State-Owned Enterprises Act 1986;
- (b) 211 of the Education Act 1989; and
- (c) 38 of the New Zealand Railways Corporation Restructuring Act 1990;

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

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

settlement date means the settlement date defined in the draft settlement bill;

settlement document means a document entered into to give effect to this deed;

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

settlement property means:

- (a) each cultural redress property;
- (b) each commercial redress property;
- (c) each commercial property;
- (d) each deferred selection property;
- (e) all early RFR NZTA land;
- (f) all general RFR land;
- (g) all deferred selection RFR land;
- (h) all specified area RFR land; and
- (i) all specified iwi RFR land;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

specified area RFR land means land in the South Island within the area shown on the plan in part 2.9 of the attachments that, on the settlement date:

- (a) is vested in the Crown or held in fee simple by the Crown;
- (b) is not land that is to, or may, transfer to or vest in trustees under the deed of settlement, a Kurahaupo iwi deed of settlement or a Tainui Taranaki iwi deed of settlement;
- (c) is not conservation land; and
- (d) is not subject to a pastoral lease under Part 1 of the Crown Pastoral Land Act 1998;

specified iwi RFR land means the land described in part 5 of the attachments;

statement of association means each statement of association in the documents schedule;

statement of coastal values means the statement of coastal values in part 2 of the documents schedule;

statement of Ngati Toa Rangatira values means each statement of Ngati Toa Rangatira values in the documents schedule;

statutory acknowledgment has the meaning given to it by section 24(1) of the draft settlement bill;

statutory area means an area referred to in clause 2.1 of part 3 of the document schedule, the general location of which is indicated on the deed plan referred to in relation to that area (but which does not establish the precise boundaries of the statutory area);

Tainui Taranaki iwi means each of Ngati Koata, Ngati Rarua, Te Atiawa o Te Waka-a-Maui and Ngati Tama ki Te Tau Ihu and/or, where appropriate, the trustees of their governance entities, namely:

- (a) Te Pataka a Ngati Koata;
- (b) Ngati Rarua Settlement Trust;
- (c) Te Atiawa o Te Waka-a-Maui Trust; and
- (d) Ngati Tama ki Te Waipounamu Trust;

Tainui Taranaki iwi deeds of settlement means each of the following four deeds of settlement including any schedules and attachments and including any amendments:

- (a) the deed of settlement entered into by the Crown, Ngāti Rārua and the Ngāti Rārua Settlement Trust;
- (b) the deed of settlement entered into by the Crown, Ngāti Kōata and Te Pātaka a Ngāti Kōata;
- (c) the deed of settlement entered into by the Crown, Te Ātiawa o Te Waka-a-Māui and the Te Ātiawa o Te Waka-a-Māui Trust;

NGATI TOA RANGATIRA DEED OF SETTLEMENT
GENERAL MATTERS SCHEDULE

5: DEFINED TERMS

- (d) the deed of settlement entered into by the Crown, Ngāti Tama ki Te Tau Ihu and the Ngāti Tama ki Te Waipounamu Trust;

tax includes income tax and GST;

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

Te Runanga means Te Runanga o Toa Rangatira Incorporated, which is the trustee for the time being of Toa Rangatira Trust;

Te Tau Ihu coastal marine area means the area shown on deed plan OTS-202-70, in part 2.4 of the attachments schedule;

Te Tau Ihu licensed land means all of the licensed land properties described in the property redress schedule to this deed and to the Tainui Taranaki iwi deeds of settlement;

terms of negotiation means the terms of negotiation referred to in clause 1.54.1;

Toa Rangatira Trust means the trust known by that name and established by a trust deed dated 4 December 2012 and signed by:

- (a) Matiu Rei, Wellington, Executive Director and Chief Treaty Claims Negotiator - Te Runanga o Toa Rangatira Inc;
- (b) Tiratu Williams, Porirua, Treaty Claims Negotiator - Te Runanga o Toa Rangatira Inc;
- (c) Ngarongo Iwikatea Nicholson, Levin, Treaty Claims Negotiator - Te Runanga o Toa Rangatira Inc;
- (d) Te Taku Parai, Porirua, Chairman - Te Runanga o Toa Rangatira Inc;
- (e) Miria Pomare, Ahipara, Treaty Claims Negotiator - Te Runanga o Toa Rangatira Inc;
- (f) Robert Solomon, Porirua, Retired; and
- (g) Riki Wineera, Porirua, Retired;

transfer value means, in relation to:

- (a) the licensed land properties, the amount referred to in clause 6.1.3, being \$24,000,000;
- (b) a commercial redress property, a commercial property, or a deferred selection property, the amount payable by the governance entity for the transfer of the property determined or agreed in accordance with subpart B or C of part 4 of the property redress schedule; and
- (c) the improvements, the amount payable by the governance entity for the transfer of the improvements determined or agreed in accordance with subpart B or C of part 4 of the property redress schedule;

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

5: DEFINED TERMS

trust deed means the Toa Rangatira Trust Deed dated 4 December 2012 and includes the schedules and any amendments to the deed of trust;

trustee of the Toa Rangatira Trust means the trustee from time to time of that trust;

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

Waitangi Tribunal has the meaning given to it by section 4 of the Treaty of Waitangi Act 1975;

Wellington Central Police Station means that property described as Wellington Central Police Station in table one of part 8 of the property redress schedule;

Wellington City (excluding the CBD) means:

- (a) the district of Wellington City Council (as those terms are defined by section 5(1) and Part 2 of Schedule 2 of the Local Government Act 2002); but
- (b) does not include the central business district (CBD) of Wellington City, meaning the area on the seaward side of the central area boundary shown on map 32 of the district plan of Wellington City Council that was operative at 27 July 2000 (and reprinted at 2 November 2005).

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

5.2 For the purposes of clauses 5.99 to 5.115 of the deed of settlement:

draft Haka Ka Mate Attribution Bill means the draft Haka Ka Mate Attribution Bill in the attachments;

haka Ka Mate means the words and associated actions and choreography whether in whole or in part of the haka known as Ka Mate;

Ko Aotearoa Tenei means the report released by the Waitangi Tribunal on 2 July 2011 entitled 'Ko Aotearoa Tenei - Wai 262' (Legislation Direct, Wellington, 2011);

communication has the meaning given by section 2(1) of the Copyright Act 1994
Film has the meaning given by section 2(1) of the Copyright Act 1994;

publication means that something is issued to the public or made available to the public by means of an electronic retrieval system;

rights representative means Te Runanga or the person to whom the right to enforce the right of attribution has been assigned in accordance with the constitutional documents of Te Runanga or any other prior rights representative; and

taonga works means artistic and cultural works that are significant to the culture or identity of Maori iwi or hapu.

6 INTERPRETATION

- 6.1 This part applies to this deed's interpretation, unless the context requires a different interpretation.
- 6.2 Headings do not affect the interpretation.
- 6.3 A term defined by:
- 6.3.1 this deed has the meaning given to it by this deed; and
 - 6.3.2 the draft settlement bill, but not by this deed, has the meaning given to it by that bill.
- 6.4 All parts of speech, and grammatical forms, of a defined term have corresponding meanings.
- 6.5 The singular includes the plural and vice versa.
- 6.6 One gender includes the other genders.
- 6.7 Any monetary amount is in New Zealand currency.
- 6.8 Time is New Zealand time.
- 6.9 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.
- 6.10 A period of time specified as:
- 6.10.1 beginning on, at, or with a specified day, act, or event includes that day or the day of the act or event;
 - 6.10.2 beginning from or after a specified day, act, or event does not include that day or the day of the act or event;
 - 6.10.3 ending by, on, at, or with a specified day, act, or event includes that day or the day of the act or event;
 - 6.10.4 ending before a specified day, act or event does not include that day or the day of the act or event; or
 - 6.10.5 continuing to or until a specified day, act, or event includes that day or the day of the act or event.
- 6.11 A reference to:
- 6.11.1 an agreement or document, including this deed and the documents in the documents schedule, means that agreement, this deed or that document as amended, novated or replaced;

6: INTERPRETATION

- 6.11.2 legislation, including the settlement legislation, means that legislation as amended, consolidated, or substituted;
- 6.11.3 a party includes any permitted successor of that party; and
- 6.11.4 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.
- 6.12 An agreement by two or more persons binds them jointly and severally.
- 6.13 If the Crown must endeavour to do something or achieve some result, the Crown:
- 6.13.1 must use reasonable endeavours to do that thing or achieve that result; but
- 6.13.2 is not required to propose for introduction to the House of Representatives any legislation, unless expressly required by this deed.
- 6.14 Provisions in:
- 6.14.1 the main body of the deed are referred to as clauses;
- 6.14.2 the property redress, and general matters, schedules are referred to as paragraphs;
- 6.14.3 the draft settlement bill are referred to as sections; and
- 6.14.4 the documents in the documents schedule are referred to as paragraphs.
- 6.15 If there is a conflict between a provision that is in the main body of the deed and a provision in a schedule, the provision in the main body of the deed prevails.
- 6.16 The deed plans in the attachments schedule that are referred to in the statutory acknowledgement provisions indicate the general locations of the relevant areas but not their precise boundaries.
- 6.17 The deed plans in the attachments schedule 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 cultural redress properties are shown in schedule 3 of the draft settlement bill.

STATEMENT OF INDEMNITY GIVEN UNDER THE PUBLIC FINANCE ACT 1989

Pursuant to section 65ZD(3) of the Public Finance Act 1989, the Minister of Finance makes the following statement:

"On the 13th day of December 2012, I, The Honourable Simon William English, Minister of Finance, on behalf of the Crown, gave a tax indemnity to the trustees of the Toa Rangatira Trust as described under Part 2 of the General Matters Schedule of the Deed of Settlement for Ngāti Toa Rangatira signed on 7 December 2012 and which is to apply from the date of such signing (namely 7 December 2012).

Dated at *Parliament* this *13th* day of *December* 2012



Hon Simon William English
Minister of Finance