

TE RARAWA
and
THE CROWN

DEED OF SETTLEMENT SCHEDULE:
GENERAL MATTERS

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1 IMPLEMENTATION OF SETTLEMENT

IMPLEMENTATION

- 1.1 Te Rūnanga o Te Rarawa trustees 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 and following consultation with Te Rūnanga o Te Rarawa, do any or all 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 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 The Crown may cease, in relation to Te Rarawa or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 Te Rarawa and Te Rūnanga o Te Rarawa trustees must:
 - 1.4.1 support a bill that they are satisfied meets the requirements of paragraph 1.2.3; and
 - 1.4.2 not object to a bill removing resumptive memorials from any certificate of title or computer register.
- 1.5 For the avoidance of doubt, paragraph 1.2.3 is limited to the purposes specified therein.

CERTAIN CULTURAL REDRESS NON-EXCLUSIVE

- 1.6 The Crown may do anything that is consistent with the provision of the cultural redress (including the protocols and the statutory acknowledgements) including entering into and giving effect to another settlement that provides for the same or similar cultural redress.

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2 TAX

INDEMNITY

- 2.1 The provision of Crown redress, or an indemnity payment, to Te Rūnanga o Te Rarawa trustees is not intended to be:
- 2.1.1 a taxable supply for GST purposes; or
 - 2.1.2 assessable income for income tax purposes.
- 2.2 The Crown must, therefore, indemnify Te Rūnanga o Te Rarawa trustees for:
- 2.2.1 any GST payable by Te Rūnanga o Te Rarawa trustees in respect of the provision of Crown redress or an indemnity payment; and
 - 2.2.2 any income tax payable by Te Rūnanga o Te Rarawa trustees as a result of any Crown redress, or an indemnity payment, being treated as assessable income of Te Rūnanga o Te Rarawa trustees; and
 - 2.2.3 any reasonable cost or liability incurred by Te Rūnanga o Te Rarawa trustees in taking, at the Crown's direction, action:
 - (a) relating to an indemnity demand; or
 - (b) under paragraph 2.13 or paragraph 2.14.1(b).

LIMITS

- 2.3 The tax indemnity does not apply to the following (which are subject to normal tax treatment):
- 2.3.1 interest paid under clauses 12.2 to 12.6;
 - 2.3.2 any amounts paid or distributed by the Crown forestry rental trust in relation to the Peninsula Block or the Takahue Block, including rental proceeds and interest on rental proceeds;
 - 2.3.3 the transfer of a deferred selection property or RFR land under the settlement documentation;
 - 2.3.4 Te Rūnanga o Te Rarawa trustees':
 - (a) use of Crown redress or an indemnity payment; and
 - (b) payment of costs, or any other amounts, in relation to Crown redress.

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ACKNOWLEDGEMENTS

2.4 To avoid doubt, the parties acknowledge:

2.4.1 the Crown redress is provided:

- (a) to settle the historical claims; and
- (b) with no other consideration being provided; and

2.4.2 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; or
- (b) the performance of that agreement; and

2.4.3 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 Te Rūnanga o Te Rarawa trustees are a charitable trust, or other charitable entity, they receive:
 - (i) redress, assets, or rights other than for charitable purposes; or
 - (ii) income other than as exempt income for income tax purposes; and

2.4.4 the transfer of a deferred selection property or RFR land under the settlement documentation is a taxable supply for GST purposes; and

2.4.5 Te Rūnanga o Te Rarawa trustees are 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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CONSISTENT ACTIONS

- 2.5 None of Te Rūnanga o Te Rarawa trustees, a person associated with them or the Crown will act in a manner that is inconsistent with this part 2.
- 2.6 In particular, Te Rūnanga o Te Rarawa trustees agree that:
- 2.6.1 from the settlement date, they will be a registered person for GST purposes, unless they are not carrying on a taxable activity; and
- 2.6.2 neither they, nor any person associated with them, 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

- 2.7 Te Rūnanga o Te Rarawa trustees and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that Te Rūnanga o Te Rarawa trustees may be entitled to an indemnity payment.
- 2.8 An indemnity demand:
- 2.8.1 may be made at any time after the settlement date; but
- 2.8.2 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
- 2.8.3 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

- 2.9 If Te Rūnanga o Te Rarawa trustees are entitled to an indemnity payment, the Crown may make the payment to:
- 2.9.1 Te Rūnanga o Te Rarawa trustees; or
- 2.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, Te Rūnanga o Te Rarawa trustees.

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2.10 Te Rūnanga o Te Rarawa trustees must pay an indemnity payment received by it to the Commissioner of Inland Revenue, by the later of:

2.10.1 the due date for payment of the tax; or

2.10.2 the next business day after receiving the indemnity payment.

REPAYMENT

2.11 If it is determined that some or all of the tax to which an indemnity payment relates is not payable, Te Rūnanga o Te Rarawa trustees must promptly repay to the Crown any amount that:

2.11.1 the Commissioner of Inland Revenue refunds or credits to Te Rūnanga o Te Rarawa trustees; or

2.11.2 Te Rūnanga o Te Rarawa trustees have received but have not paid, and are not required to pay, to the Commissioner of Inland Revenue.

2.12 Te Rūnanga o Te Rarawa trustees have no right of set-off or counterclaim in relation to an amount payable by it under paragraph 2.11.

RULINGS

2.13 Te Rūnanga o Te Rarawa trustees 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

2.14 If Te Rūnanga o Te Rarawa trustees are entitled to an indemnity payment, the Crown may:

2.14.1 by notice to Te Rūnanga o Te Rarawa trustees, require them 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

2.14.2 nominate and instruct counsel on behalf of Te Rūnanga o Te Rarawa trustees whenever they exercise their rights under paragraph 2.14.1; and

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

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DEFINITIONS

2.15 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.

3 NOTICE

APPLICATION

- 3.1 Unless otherwise provided in this deed, or a settlement document, this part applies to a notice under this deed or a settlement document.
- 3.2 In particular, this part is subject to the provisions of part 7 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a redress property.

REQUIREMENTS

- 3.3 A notice must be:
- 3.3.1 in writing; and
 - 3.3.2 signed by the person giving it (but, if Te Rūnanga o Te Rarawa trustees are giving the notice, it is effective if not less than [three] trustees sign it); and
 - 3.3.3 addressed to the recipient at its address or facsimile number as provided:
 - (a) in paragraph 3.6; 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
 - 3.3.4 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.

TIMING

- 3.4 A notice is to be treated as having been received:
- 3.4.1 at the time of delivery, if personally delivered; or
 - 3.4.2 on the second day after posting, if posted; or
 - 3.4.3 at the time of transmission, if faxed.
- 3.5 However, if a notice is treated under paragraph 3.4 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.

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ADDRESSES

3.6 The address of:

3.6.1 the office of Te Rūnanga o Te Rarawa is:

16 Matthews Ave
Kaitaia
P.O. Box 361, Kaitaia
Far North

3.6.2 the Crown is:

C/- The Solicitor-General
Crown Law Office
Level 10
Unisys House
56 The Terrace
PO Box 2858
Wellington 6011

Facsimile No. 04 473 3482

4 MISCELLANEOUS

AMENDMENTS

- 4.1 This deed may be amended only by written agreement signed by Te Rūnanga o Te Rarawa trustees 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.

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 Aupouri Forest; and

administering body has the meaning given to it by section 2(1) of the Reserves Act 1977; 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, the RFR land, the School House site deed plans, and Te Oneroa-a-Tōhē Management Area Plan]; and

Aupouri Forest means that land described and held in computer interest register NA100A/1; and

balance RFR land has the meaning given to it in paragraph 17.2.1 of the legislative matters schedule; 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) a day in the period commencing with 25 December in any year and ending with 15 January in the following year; or
- (d) a day that is observed as the anniversary of the province of:
 - (i) Wellington; or
 - (ii) Auckland; and

commercial redress property means:

- (a) each property described in tables 1A and 1B of part 3 of the property redress schedule; and
- (b) if clause 10.8 applies, also means each property described in table 2 of part 3 of the property redress schedule; and

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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

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

Crown body has the meaning given to it by paragraph 17.2.2 of the legislative matters schedule; and

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

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 the Peninsula Block and the Takahue Block, means the licence described in relation to that land in part 3 of the property redress schedule; and
- (c) in relation to the cultural forest land properties, means the licence described in paragraph 16.2.4 of the legislative matters schedule; and

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; and

Crown redress:

- (a) means redress:
 - (i) provided by the Crown to Te Rūnanga o Te Rarawa trustees; or
 - (ii) vested by the settlement legislation in Te Rūnanga o Te Rarawa trustees that was, immediately prior to the vesting, owned by or vested in the Crown; and
- (b) includes:
 - (i) the right of Te Rūnanga o Te Rarawa trustees to acquire a deferred selection property under the settlement documentation; and
 - (ii) the right of first refusal of Te Rūnanga o Te Rarawa trustees in relation to RFR land under the settlement documentation; and
- (c) includes any part of the Crown redress; and

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(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; and
- (iii) any on-account payment made before the date of this deed or to entities other than Te Rūnanga o Te Rarawa trustees; and

cultural forest land properties has the meaning given to it in paragraph 16.2.3 of the legislative matters schedule; and

cultural redress means the redress provided under parts [5] to [9] and the settlement legislation giving effect to those parts; and

cultural redress property means each property described in paragraph 12.2.1 of the legislative matters schedule; and

culture and heritage protocol means the culture and heritage protocol in the documents schedule; and

Dairy 2 North means that commercial redress property with that name described in part 3 of the property redress schedule; 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 period means six (6) months from and after the DSP commencement date; and

deferred selection property means each property listed in table 1 in part 4 of the property redress schedule; and

documents schedule means the documents schedule to this deed; and

draft settlement bill means the draft settlement bill proposed for introduction under clause [11.1]; and

DSP commencement date means the earlier of:

- (a) the date being 30 months from and after the settlement date for the first participating DSP settled iwi; or
- (b) the date being the settlement date for the last participating DSP settled iwi; and

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DSP School House site means the property described in table 2 of part 4 of the property redress schedule as Kaitaia College School House site; and

effective date means the date that is 6 months after the settlement date; and

eligible member of Te Rarawa means a member of Te Rarawa who on [**date**] was:

- (a) [aged 18 years or over]; and
- (b) [registered on the register of members of Te Rarawa kept by [**name**] for the purpose of voting on:
 - (i) the ratification, and signing, of this deed; and
 - (ii) approval of Te Rūnanga o Te Rarawa trustees 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

exclusive RFR land has the meaning given to it in paragraph [17.2.4] of the legislative matters schedule; and

financial and commercial redress means the redress provided under clauses 10.1 to 10.26 and the settlement legislation giving effect to any of those clauses; and

financial and commercial redress amount means the amount referred to in clause 10.1 as the financial and commercial redress amount; and

fisheries protocol means the fisheries protocol in the documents schedule; and

general matters schedule means this schedule; 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 2 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST; 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 [12.7] to [12.11]; and

income tax means income tax imposed under the Income Tax Act 2007 and 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 income tax; and

indemnity demand means a demand made by Te Rūnanga o Te Rarawa trustees to the Crown under part 2 of this schedule for an indemnity payment; and

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indemnity payment means a payment made by the Crown to Te Rūnanga o Te Rarawa trustees under part 2 of this schedule; and

joint licensor governance entities means, in relation to the Peninsula Block, Te Rūnanga o Te Rarawa trustees and those entities specified in the relevant column in the table in part [3] of the property redress schedule, being:

- (a) the Ngāti Kuri governance entity;
- (b) Te Rūnanga Nui o Te Aupōuri trustees; and
- (c) Te Rūnanga o Ngāi Takoto trustees; and

korowai has the meaning given to it in clause 7.9; and

land holding agency:

- (a) in relation to a cultural redress property, means:
 - (i) Land Information New Zealand, in relation to:
 - 1. Part Former Awanui (Kaitaia) Riverbed;
 - 2. Hukatere site B;
 - 3. Mangamuka Road, Mangamuka; and
 - 4. Mangamuka Road, Tutekahau;
 - (ii) Office of Treaty Settlements, in relation to:
 - 1. ;
 - 2. 12 Waiotehue Road;
 - 3. Rotokakahi site;
 - 4. Motukaraka site A;
 - 5. Motukaraka site B;
 - 6. Kaitaia Domain;
 - 7. Rotokakahi War Memorial site;
 - 8. Whangape site;
 - 9. Whangape Road site;
 - 10. Tangonge site;
 - 11. Beach site A;
 - 12. Beach site B;
 - 13. Beach site C; and

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14. Beach site D;

(iii) Ministry of Education, in relation to Pukepoto School; and

(iv) Department of Conservation, in relation to all other cultural redress properties;

(b) in relation to a commercial redress property or a deferred selection property, means the department specified opposite that property in parts 3 and 4 of the property redress schedule; and

legislative matters schedule means the legislative matters schedule to this deed; and

LINZ means Land Information New Zealand; and

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

management agreement means the management agreement for the Peninsula Block referred to in clause [10.13]; and

mandated negotiators means the individuals identified as the mandated negotiators by clause [12.19.1] and

mandated signatories means the individuals who are the mandated signatories under clauses [12.19.2] and [12.19.3]; and

member of Te Rarawa means an individual referred to in clause [12.12]; 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

New Zealand Historic Places Trust means the trust referred to in section 38 of the Historic Places Act 1993; and

Ngāti Kahu governance entity means the entity to be established as the governance entity for Ngāti Kahu; and

Ngāti Kuri governance entity means the entity to be established as the governance entity for Ngāti Kuri; and

notice means a notice given under part 3 of this schedule, or any other applicable provisions of this deed, and **notify** has a corresponding meaning; and

on-account payment means the amount paid by the Crown on account of the settlement referred to in clause [10.2]; and

participating DSP iwi means [NgāiTakoto, Te Rarawa and Ngāti Kahu]; and

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participating DSP settled iwi means [those participating DSP iwi who have had settlement legislation passed settling their historical Treaty of Waitangi claims]; and

party means each of the following:

- (a) Te Rarawa; and
- (b) the Crown; and

Peninsula Block has the meaning given to it in paragraph [16.2.5] of the legislative matters schedule; and

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

post-settlement governance entity means the entity to receive redress under a historical Treaty settlement between the Crown and the relevant iwi (and **governance entity** has the same meaning); and

property redress schedule means the property redress schedule to this deed; and

protocol means a protocol issued under clause [9.3] and the settlement legislation; and

protocol with the Minister of Energy and Resources means the protocol with the Minister of Energy and Resources in the documents schedule; and

purchased deferred selection property means each deferred selection property in relation to which Te Rūnanga o Te Rarawa trustees or another participating DSP settled iwi and the Crown are to be treated under paragraph 5.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

redress means:

- (a) the acknowledgements and the apology made by the Crown under clauses [3.1] to [3.45]; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

Registrar-General of Land means the Registrar-General of Land referred to in section 4(1) of the Land Transfer Act 1952; and

related school site means:

- (a) in respect of a School House site (except Pukepoto School), the commercial redress property referred to in the description of the School House site in table 2 of part 3 of the property redress schedule; and
- (b) the School House site that is Pukepoto School, Pukepoto School; and

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- (c) in respect of a DSP School House site, the deferred selection property referred to in the description of the DSP School House site in table 2 of part 4 of the property redress schedule; and

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

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

representative entity means:

- (a) Te Rūnanga o Te Rarawa trustees; and
- (b) a person (including any trustee or trustees) acting for or on behalf of:
- (i) the collective group referred to in clause [12.12]; or
 - (ii) any one or more members of Te Rarawa; or
 - (iii) any one or more of the whānau, hapū, or groups of individuals referred to in clause [12.12.2]; and

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

responsible Minister means, as the case may be, one of the following Ministers:

- (a) the Minister of Fisheries and Aquaculture;
- (b) the Minister for Arts, Culture and Heritage; and
- (c) the Minister of Energy and Resources; and

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

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

RFR land is the land described in the attachments to this deed and has the meaning given to it in paragraph [17.2.13] of the legislative matters schedule;

RFR period has the meaning given to it in paragraph [17.2.15] of the legislative matters schedule;

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

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School House site means:

- (a) each property described in table 2 of part 3 of the property redress schedule as a School House site and includes Pukepoto School house referred to in clause [9.25]; and
- (b) each DSP School House site; and

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

settlement date means:

- (a) the date that is five business days after the date of this deed in respect of the on-account payment and the payment referred to in clause 9.47;
- (b) the date that is 20 business days after the date on which the settlement legislation comes into force in respect of:
 - (i) the amount payable by the Crown under clause 10.1; and
 - (ii) interest on the amounts referred to in clause 12.2.1 and 12.2.2; and
- (c) the date that is 60 business days after the date on which the settlement legislation comes into force in respect of:
 - (i) all remaining redress; and
 - (ii) interest on the amount referred to in clause 12.2.3; and

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

settlement documentation means this deed and the settlement legislation; and

settlement legislation means, if the bill proposed by the Crown for introduction to the House of Representatives under clause [11.1] is passed, the resulting Act; and

shared RFR land has the meaning given to it in paragraph 17.2.17 of the legislative matters schedule; and

Social Accord has the meaning given to it in clause [8.1]; and

specified share means an undivided share of the fee simple estate of the Peninsula Block as tenants in common as specified in the relevant column in part [3] of the property redress schedule; and

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

statutory acknowledgments means the acknowledgements to be made by the Crown in the settlement legislation as provided for in part [8] of the legislative matters schedule; and

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Sweetwater 20 hectare shared area means that commercial redress property with that name described in part 3 of the property redress schedule; and

Takahue Block has the meaning given to it in paragraph 16.2.8 of the legislative matters 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 2 of this schedule; and

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

Te Hiku agreement in principle means the agreement in principle dated 16 January 2010; and

Te Hiku o Te Ika iwi:

- (a) in part [5] of the deed and part [5] of the legislative matters schedule (relating to Te Oneroa-a-Tōhē), means each of the following iwi or, as the context requires, the post-settlement governance entity for each iwi:
- (i) Te Rarawa;
 - (ii) Te Aupōuri;
 - (iii) Ngāi Takoto;
 - (iv) Ngāti Kuri; and
 - (v) Ngāti Kahu, in accordance with clause 7.137; and
- (b) in part [7] of the deed and part [6] of the legislative matters schedule (relating to the Korowai Atawhai Mō Te Taiao - Korowai for Enhanced Conservation), has the meaning given to it in clause [7.146], being each of the following iwi or, as the context requires, the post-settlement governance entity for each iwi:
- (i) Te Rarawa;
 - (ii) Te Aupōuri;
 - (iii) Ngāi Takoto;
 - (iv) Ngāti Kuri; and

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- (v) Ngāti Kahu, if Ngāti Kahu give notice under clause [7.23], on and from the date of the meeting referred to in clause [7.23.3(b)]; and
- (c) in part [8] of the deed and part [1] of the documents schedule (relating to the Social Accord), means each of the following iwi or, as the context requires, the post-settlement governance entity for each iwi:
 - (i) Te Rarawa;
 - (ii) Te Aupōuri;
 - (iii) NgāiTakoto;
 - (iv) Ngāti Kuri; and
 - (v) Ngāti Kahu, in the event that Ngāti Kahu become a party to the Social Accord; and
- (d) in part [17] of the legislative matters schedule (relating to the RFR), has the meaning given to it in paragraph [17.2.18] of that schedule, being each of Te Aupōuri, NgāiTakoto, [Ngāti Kahu], Ngāti Kuri and Te Rarawa; and

Te Rarawa has the meaning given to it by clause [12.12]; and

Te Rarawa agreement in principle means the agreement in principle dated 7 September 2007; and

Te Rūnanga Nui o Te Aupōuri Trust means the trust known by that name and established by a trust deed dated 11 September 2005 and amended by further trust deed dated 31 January 2011; and

Te Rūnanga Nui o Te Aupōuri trustees means the trustees from time to time of Te Rūnanga Nui o Te Aupōuri Trust acting in their capacity as trustees of Te Rūnanga Nui o Te Aupōuri Trust; and

Te Rūnanga o NgāiTakoto means the trust known by that name and established by a trust deed dated [*date*] and signed by [*name, place of residence, and occupation of signatories*]; and

Te Rūnanga o NgāiTakoto trustees means the trustees from time to time of Te Rūnanga o NgāiTakoto acting in their capacity as trustees of Te Rūnanga o NgāiTakoto; and

Te Rūnanga o Te Rarawa means the trust known by that name and established by a trust deed dated [*date*] and signed by [*name, place of residence, and occupation of signatories*]; and

Te Rūnanga o Te Rarawa trustees means the trustees from time to time of Te Rūnanga o Te Rarawa acting in their capacity as trustees of Te Rūnanga o Te Rarawa; and

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

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transfer value, in relation to

- (a) a commercial redress property and a School House site, means the transfer value provided in part 3 of the property redress schedule in relation to that property; and
- (b) a deferred selection property means the transfer value determined or agreed in accordance with part 5 of the property redress schedule; 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).

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 legislative matters schedule, but not by this deed, has the meaning given to it by the legislative matters schedule, where used in this deed.
- 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; or
 - 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; or
 - 6.10.3 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
 - 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 or a document in the documents schedule, means that agreement or that document as amended, novated, or replaced; and

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- 6.11.2 legislation, including the settlement legislation, means that legislation as amended, consolidated, or substituted; and
- 6.11.3 a party includes a 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 this deed are referred to as clauses; and
- 6.14.2 the property redress, and general matters, schedules are referred to as paragraphs; and
- 6.14.3 the documents in the documents schedule are referred to as clauses; and
- 6.14.4 the draft settlement bill are referred to as sections.
- 6.15 If there is a conflict between a provision that is 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.
- 6.16 The deed plans in the attachments that are referred to in the statutory acknowledgement indicate the general locations of the relevant sites and areas but not their precise boundaries.
- 6.17 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 part 20 of the legislative matters schedule.