

**TE ATIWA**

**and**

**THE TRUSTEES OF TE KOTAHITANGA O TE ATIWA TRUST**

**and**

**THE CROWN**

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**DEED OF SETTLEMENT SCHEDULE:  
GENERAL MATTERS**

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*H. T. G.*

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## 1 IMPLEMENTATION OF SETTLEMENT

- 1.1 The 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, 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 Te Atiawa or a representative entity, any land bank arrangements, except to the extent necessary to comply with its obligations under this deed.
- 1.4 Te Atiawa 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 certificate of title or computer register.

## 2 INTEREST

- 2.1 The Crown must pay to the trustees on the settlement date interest on:
- 2.1.1 \$86,600,000, being the financial and commercial redress amount less the on-account payment referred to in clause 6.2.1; and
  - 2.1.2 \$69,876,000, being the amount referred to in paragraph 2.1.1 less the on-account payment referred to in clause 6.2.2.
- 2.2 The interest under paragraph 2.1.1 is payable for the period:
- 2.2.1 beginning on 22 December 2012 being the date of the agreement in principle; and
  - 2.2.2 ending on 14 May 2014 being the day before the on-account payment referred to in clause 6.2.2 was made.
- 2.3 The interest under paragraph 2.1.2 is payable for the period:
- 2.3.1 beginning on 15 May 2014 being the date the on-account payment referred to in clause 6.2.2 was made; and
  - 2.3.2 ending on the day before the settlement date.
- 2.4 The interest under paragraph 2.1 is:
- 2.4.1 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;
  - 2.4.2 subject to any tax payable in relation to it; and
  - 2.4.3 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 trustees 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 trustees for:
- 3.2.1 any GST payable by the trustees in respect of the provision of Crown redress or an indemnity payment; and
  - 3.2.2 any income tax payable by the trustees as a result of any Crown redress, or an indemnity payment, being treated as assessable income of the trustees; and
  - 3.2.3 any reasonable cost or liability incurred by the trustees in taking, at the Crown's direction, action:
    - (a) relating to an indemnity demand; or
    - (b) under paragraph 3.13 or paragraph 3.14.1(b).

#### LIMITS

- 3.3 The tax indemnity does not apply to the following (which are subject to normal tax treatment):
- 3.3.1 interest paid under part 2;
  - 3.3.2 the transfer of a deferred selection property, exclusive RFR land or non-exclusive RFR land under the settlement documentation; and
  - 3.3.3 the trustees of Te Kotahitanga o Te Atiawa Trust's:
    - (a) use of Crown redress or an indemnity payment; or
    - (b) payment of costs, or any other amounts, in relation to Crown redress.

#### ACKNOWLEDGEMENTS

- 3.4 To avoid doubt, the parties acknowledge:
- 3.4.1 the Crown redress is provided:
    - (a) to settle the historical claims; and
    - (b) with no other consideration being provided; and

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**3: TAX**

- 3.4.2 in particular, the following are not consideration for the Crown redress:
- (a) an agreement under this deed to:
    - (i) enter into an encumbrance, or other obligation, in relation to Crown redress; or
    - (ii) pay costs (such as rates, or other outgoings, or maintenance costs) in relation to Crown redress;
  - (b) the performance of that agreement; and
- 3.4.3 nothing in this part is intended to imply that:
- (a) the provision of Crown redress, or an indemnity payment, is:
    - (i) a taxable supply for GST purposes; or
    - (ii) assessable income for income tax purposes;
  - (b) if Te Kotahitanga o Te Atiawa Trust is a charitable trust, or other charitable entity, it receives:
    - (i) redress, assets, or rights other than for charitable purposes; or
    - (ii) income other than as exempt income for income tax purposes; and
- 3.4.4 the transfer of a deferred selection property, exclusive RFR land or non-exclusive RFR land under the settlement documentation is a taxable supply for GST purposes; and
- 3.4.5 Te Kotahitanga o Te Atiawa Trust is the only entity that this deed contemplates performing a function described in section HF 2(2)(d)(i) or section HF 2(3)(e)(i) of the Income Tax Act 2007.

**CONSISTENT ACTIONS**

- 3.5 None of the trustees of Te Kotahitanga o Te Atiawa Trust, Te Kotahitanga o Te Atiawa Trust, 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 trustees agree that:
- 3.6.1 from the settlement date Te Kotahitanga o Te Atiawa Trust will be a registered person for GST purposes, unless it is not carrying on a taxable activity; and
  - 3.6.2 neither Te Kotahitanga o Te Atiawa Trust, nor any person associated with Te Kotahitanga o Te Atiawa Trust, 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.

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**INDEMNITY DEMANDS**

- 3.7 The trustees and the Crown must give notice to the other, as soon as reasonably possible after becoming aware that the trustees may be entitled to an indemnity payment.
- 3.8 An indemnity demand:
- 3.8.1 may be made at any time after the settlement date; but
  - 3.8.2 must not be made more than 20 business days before the due date for payment of the tax, whether that date is:
    - (a) specified in an assessment; or
    - (b) a date for the payment of provisional tax; or
    - (c) otherwise determined; and
  - 3.8.3 must be accompanied by:
    - (a) evidence of the tax, and of any other amount sought, which is reasonably satisfactory to the Crown; and
    - (b) if the demand relates to GST and the Crown requires, a GST tax invoice.

**INDEMNITY PAYMENTS**

- 3.9 If the trustees are entitled to an indemnity payment, the Crown may make the payment to:
- 3.9.1 the trustees; or
  - 3.9.2 the Commissioner of Inland Revenue, on behalf of, and for the account of, the trustees.
- 3.10 The trustees 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 trustees must promptly repay to the Crown any amount that:
- 3.11.1 the Commissioner of Inland Revenue refunds or credits to the trustees; or
  - 3.11.2 the trustees have received but have not paid, and is not required to pay, to the Commissioner of Inland Revenue.

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- 3.12 The trustees have no right of set-off or counterclaim in relation to an amount payable by it under paragraph 3.11.

**RULINGS**

- 3.13 The 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**

- 3.14 If the trustees are entitled to an indemnity payment, the Crown may:

3.14.1 by notice to the 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

3.14.2 nominate and instruct counsel on behalf of the trustees whenever it exercises its rights under paragraph 3.14.1; and

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

**DEFINITIONS**

- 3.15 In this part, unless the context requires otherwise:

**provision**, in relation to redress, includes its payment, credit, transfer, vesting, making available, creation, or grant; and

**use**, in relation to redress or an indemnity payment, includes dealing with, payment, transfer, distribution, or application.

## 4 NOTICE

### APPLICATION

- 4.1 Unless otherwise provided in this deed, or a settlement document, this part applies to a notice under this deed or a settlement document.
- 4.2 In particular, this part is subject to the provisions of part 6 of the property redress schedule which provides for notice to the Crown in relation to, or in connection with, a cultural redress property or a deferred selection property.

### REQUIREMENTS

- 4.3 A notice must be:
- 4.3.1 in writing; and
  - 4.3.2 signed by the person giving it (but, if the trustees are giving the notice, it is effective if not less than three trustees sign it); and
  - 4.3.3 addressed to the recipient at its address or facsimile number as provided:
    - (a) in paragraph 4.6; 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
  - 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.

### TIMING

- 4.4 A notice is to be treated as having been received:
- 4.4.1 at the time of delivery, if personally delivered; or
  - 4.4.2 on the second day after posting, if posted; or
  - 4.4.3 on the day of transmission, if faxed.
- 4.5 However, if a notice is treated under paragraph 4.4 as having been received after 5pm on a business day, or on a non-business day, it is to be treated as having been received on the next business day.

4: NOTICE

**ADDRESSES**

4.6 The address of:

4.6.1 Te Atiawa and the trustees is:

101A Fulford Street  
**NEW PLYMOUTH 4310**

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

## 5 MISCELLANEOUS

### AMENDMENTS

- 5.1 This deed may be amended only by written agreement signed by the trustees 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; 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.

## 6 DEFINED TERMS

6.1 In this deed:

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

**agreement in principle** means the agreement in principle referred to in clause 1.17.2; 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 exclusive RFR land, the non-exclusive RFR area 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 a 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) Taranaki; and

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

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

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

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

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

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

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**conservation document** means a national park management plan, conservation management strategy, or conservation management plan; and

**conservation protocol** means the conservation protocol in the documents schedule; 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 trustees; or

(ii) vested by the settlement legislation in the trustees that was, immediately prior to the vesting, owned by or vested in the Crown; and

(b) includes the right of the trustees under the settlement documentation:

(i) to acquire a deferred selection property; and

(ii) of first refusal in relation to exclusive RFR land or non-exclusive RFR land; and

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

(d) does not include:

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

(ii) a deferred selection property, exclusive RFR land or non-exclusive RFR land; or

(iii) any on-account payment made to entities other than the trustees of Te Kotahitanga o Te Atiawa Trust; and

**cultural redress** means the redress provided by or under:

(a) clauses 5.1 to 5.56; or

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

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

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

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

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

**deed plan** means a deed plan in the attachments; and

**deferred selection period** means the time period commencing from the settlement date within which the trustees may exercise their right of deferred selection in relation

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to each deferred selection property, and as specified for each property under the heading "deferred selection period" in the tables set out in part 3 of the property redress schedule; and

**deferred selection property** means each property described in part 3 of the property redress schedule; and

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

**disclosure information** has the meaning given to it in paragraph 1.2.2 of the property redress schedule; and

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

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

**eligible member of the settling group** means a member of Te Atiawa who on 17 July 2014 was:

- (a) aged 18 years or over; and
- (b) registered on the register of members of Te Atiawa kept by Te Kotahitanga o Te Atiawa Trust for the purpose of voting on:
  - (i) the ratification, and signing, of this deed; and
  - (ii) the approval of the 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 section 84 of the draft settlement bill; and

**financial and commercial redress** means the redress provided by or under:

- (a) clauses 6.1 to 6.13; and
- (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

**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 3 of this schedule, any interest or penalty payable in respect of, or on account of, the late or non-payment of GST; and

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**Heritage New Zealand Pouhere Taonga** means the body corporate referred to in 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 8.2 to 8.5; 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 trustees 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 Taranaki** means:

- (a) Ngati Tama;
- (b) Ngati Mutanga;
- (c) Ngati Ruanui;
- (d) Nga Rauru Kitahi;
- (e) Taranaki Iwi;
- (f) Ngati Maru;
- (g) Ngaruahine;
- (h) Te Atiawa; and

**land holding agency** in relation to:

- (a) the cultural redress property described as Taumata, means the Ministry of Justice;
- (b) Nga Motu, means the Department of Conservation; and
- (c) a deferred selection property, means the department specified opposite that property in part 3 of the property redress schedule; and

**leaseback deferred selection property** means each deferred selection property referred to in clause 6.4; and

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

**marine and coastal area** has the meaning given to it in section 9 of the Marine and Coastal Area (Takutai Moana) Act 2011; and

**Maunga Taranaki** means the feature with the official geographic name Mount Taranaki or Mount Egmont; and

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**member of Te Atiawa** means an individual referred to in clause 8.6.1; and

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

**month** means a calendar month; and

**New Zealand Conservation Authority** means the authority established under section 6A of the Conservation Act 1987; and

**Nga Motu** means the cultural redress properties listed in clauses 5.6.1 to 5.6.3; 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

**non-exclusive RFR area** means the land shown in part 4 of the attachments; and

**non-exclusive RFR land** has the meaning given to it in section 84 of the draft settlement bill; and

**on-account payments** means the amounts paid by the Crown on account of the settlement referred to in clause 6.2; and

**overlay classification** means the sites declared subject to an overlay classification by the settlement legislation, being the sites referred to in clause 5.9; and

**party** means each of the following:

- (a) Te Atiawa; and
- (b) the trustees of Te Kotahitanga o Te Atiawa Trust; and
- (c) the Crown; and

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

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

**protection principles** means the protection principles in the documents schedule; and

**protocol** means a protocol issued under clause 5.16 and the settlement legislation; and

**purchased deferred selection property** means each deferred selection property in relation to which the trustees and the Crown are to be treated under paragraph 4.4 of the property redress schedule as having entered into an agreement for its sale and purchase; and

**redress** means:

- (a) the acknowledgement and the apology made by the Crown under part 3 of this deed; and
- (b) the cultural redress; and
- (c) the financial and commercial redress; and

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**relationship agreement** means each relationship agreement in the documents 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

**representative entity** means:

- (a) the trustees of Te Kotahitanga o Te Atiawa Trust; and
- (b) a person (including any trustee or trustees) acting for or on behalf of:
  - (i) the collective group referred to in clause 8.6.1; or
  - (ii) any one or more members of Te Atiawa; or
  - (iii) any one or more of the whanau, hapu or groups of individuals referred to in clause 8.6.2; 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 20 of the draft settlement bill; and

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

- (a) Part 3 of the Crown Forest Assets Act 1989;
- (b) sections 211 to 213 of the Education Act 1989;
- (c) Part 3 of the New Zealand Railways Corporation Restructuring Act 1990;
- (d) sections 8A to 8HJ of the Treaty of Waitangi Act; and
- (e) sections 27A to 27C of the State-Owned Enterprises Act 1986; and

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

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

**settlement date** means the date that is 40 business days after the date on which the settlement legislation comes into force; and

**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 7.1 is passed, the resulting Act; and

**settling group** has the meaning given to it by clause 8.6; and

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

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**statement of Te Atiawa values** means, in relation to each overlay classification site, the statement:

- (a) made by Te Atiawa 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 27 of the draft settlement bill; and

**statutory area** means each area listed in clause 5.11.1; and

**taonga tuturu protocol** means the taonga tuturu protocol in the documents schedule; and

**Taranaki Iwi** means the collective group composed of individuals who are descended from an ancestor of Taranaki Iwi and includes:

- (a) those individuals; and
- (b) any whanau, hapu or group to the extent that is composed of those individuals; 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 Atiawa Iwi Authority** means the representative group mandated by Te Atiawa and recognised by the Crown on 15 March 2010; and

**Te Atiawa values** means the statement of Te Atiawa values; and

**Te Kahui o Taranaki Trust** means the trust known by that name and established by a trust deed dated 28 June 2013; and

**Te Kotahitanga o Te Atiawa Trust** means the trust known by that name and established by a trust deed dated 31 March 2014 and signed by Kura Ann Denness, Keith Raymond Holswich, Maria Maraea Kingi, Peter Moeahu, Liana Huia Poutu, Tanya Kim Skelton, Wharehoka Craig Wano and Andrea Moana Williams; and

**terms of negotiation** means the terms of negotiation referred to in clause 1.17.1; and

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

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

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**trustees** means the trustees from time to time of Te Kotahitanga o Te Atiawa Trust in their capacity as trustees of that trust; and

**trustees of the Te Kahui o Taranaki Trust** means the trustees from time to time of that trust in their capacity as trustees of the 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

**Waitara endowment land** means the fee simple estate in any land that is vested in the New Plymouth District Council:

- (a) by the Waitara Borough Reserves Vesting Act 1909; and/or
- (b) by the Waitara Harbour Act 1940; and

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

## 7 INTERPRETATION

- 7.1 This part applies to this deed's interpretation, unless the context requires a different interpretation.
- 7.2 Headings do not affect the interpretation.
- 7.3 A term defined by:
- 7.3.1 this deed has the meaning given to it by this deed; and
  - 7.3.2 the draft settlement bill, but not by this deed, has the meaning given to it by that bill, where used in this deed.
- 7.4 All parts of speech, and grammatical forms, of a defined term have corresponding meanings.
- 7.5 The singular includes the plural and vice versa.
- 7.6 One gender includes the other genders.
- 7.7 Any monetary amount is in New Zealand currency.
- 7.8 Time is New Zealand time.
- 7.9 Something, that must or may be done on a day that is not a business day, must or may be done on the next business day.
- 7.10 A period of time specified as:
- 7.10.1 beginning on, at, or with a specified day, act, or event includes that day or the day of the act or event; or
  - 7.10.2 beginning from or after a specified day, act, or event does not include that day or the day of the act or event; or
  - 7.10.3 ending by, on, at, with, or not later than, a specified day, act, or event includes that day or the day of the act or event; or
  - 7.10.4 ending before a specified day, act or event does not include that day or the day of the act or event; or
  - 7.10.5 continuing to or until a specified day, act, or event includes that day or the day of the act or event.
- 7.11 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

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- 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 Maori, the provision in English prevails.
- ( 7.16 The deed plans in the attachments that are referred to in the overlay classifications and the statutory acknowledgements indicate the general locations of the relevant sites and areas but not their precise boundaries.
- 7.17 The deed plans in the attachments that show the cultural redress properties indicate the general locations of the relevant properties but are for information purposes only and do not show their precise boundaries. The legal descriptions for the cultural redress properties are shown in schedule 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 *2nd* day of *September* 2014, I, The Honourable Simon William English, Minister of Finance, on behalf of the Crown, gave a tax indemnity to the trustees of the Te Kotahitanga o Te Atiawa Trust as described under Part 3 of the General Matters Schedule of the Deed of Settlement for Te Atiawa signed on 9 August 2014 and which is to apply from the date of such signing (namely 9 August 2014).

Dated at *Wellington* this *2nd* day of *September* 2014

*Bill English*

Hon Simon William English  
Minister of Finance