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## Te Runanga o Ngai Tahu Act 1996

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#### Note

The Parliamentary Counsel Office has made editorial and format changes to this version using the powers under subpart 2 of Part 3 of the Legislation Act 2019.

Note 4 at the end of this version provides a list of the amendments included in it.

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**An Act to provide for—**

- (a) **the incorporation of Te Runanga o Ngai Tahu for the benefit of the members of Ngai Tahu Whanui; and**

- (b) **the recognition of Te Runanga o Ngai Tahu as the representative of Ngai Tahu Whanui; and**
- (c) **the dissolution of the Ngaitahu Maori Trust Board; and**
- (d) **the dissolution of Te Runanganui o Tahu Incorporated**

## **Preamble**

Whereas Ngai Tahu wishes to establish an enduring tribal structure to manage its assets and its business and to distribute benefits to the Papatipu Runanga and the individuals comprising the tribal membership of Ngai Tahu: And whereas Ngai Tahu wishes a body corporate, to be called Te Runanga o Ngai Tahu, to assume responsibility for the protection of the beneficial interests of all members of Ngai Tahu, being beneficial interests represented in the Papatipu Runanga of those members or in terms of the individual beneficial rights of those members: And whereas it is desired to dissolve the Ngaitahu Maori Trust Board and Te Runanganui o Tahu Incorporated and to vest their assets in Te Runanga o Ngai Tahu: And whereas legislation is the only means by which the Ngaitahu Maori Trust Board may be dissolved and the assets of the Ngaitahu Maori Trust Board and of Te Runanganui o Tahu Incorporated may be vested efficiently and economically in Te Runanga o Ngai Tahu: And whereas the objects of this Act cannot be attained otherwise than by legislation.

### **1 Short Title**

This Act may be cited as Te Runanga o Ngai Tahu Act 1996.

### **2 Interpretation**

In this Act, unless the context otherwise requires, **Ngai Tahu Whanui** means the collective of the individuals who descend from the primary hapu of Waitaha, Ngati Mamoe, and Ngai Tahu, namely, Kati Kuri, Kati Irakehu, Kati Huirapa, Ngai Tuahuriri, and Kai Te Ruahikihiki.

Section 2: amended, on 1 October 1998, by section 9(2) of the Ngāi Tahu Claims Settlement Act 1998 (1998 No 97).

### **3 Act to bind the Crown and other persons**

This Act binds the Crown and every person (including any body politic or corporate) whose rights are affected by any provision of this Act.

### **4 Treaty of Waitangi**

This Act shall be interpreted in a manner consistent with the principles of the Treaty of Waitangi.

### **5 Takiwa of Ngai Tahu Whanui**

The Takiwa of Ngai Tahu Whanui is all the area of Te Waipounamu south of the northernmost boundaries described in the decision of the Maori Appellate Court in *Re a claim to the Waitangi Tribunal by Henare Rakihia Tau*,

12 November 1990, 4 South Island Appellate Court Minute Book 672 (reproduced in the report of the Waitangi Tribunal on the Ngai Tahu claim, February 1991, Volume 3, page 1122), being all the lands, islands, and coasts of Te Wai-pounamu south and east of a line commencing in the Marlborough Land District at a point on the coastline of Cloudy Bay at the south-eastern end of Big Lagoon, north-west of White Bluffs, being on the production, in a north-easterly direction, of a right line between survey mark IP2 on SO Plan 5485 (Marlborough Land District) and the Trig station on Belvedere Peak situated in the Nelson Land District; thence proceeding by a right line in a south-westerly direction, passing through the said survey mark IP2 on SO Plan 5485 (Marlborough Land District), to the said Trig station on Belvedere Peak situated in the Nelson Land District, being the source of the Clarence River; thence proceeding generally in a westerly direction along the summit of the ridge of the Spenser Mountains, passing through Waiau Pass, to the peak of Mount Mahanga; thence proceeding generally in a northerly direction along the summit of the ridge of the Mahanga Range to the peak of Mount Misery; thence continuing by a right line in a north-north-westerly direction to the junction of the western bank of the D'Urville River with the shore of Lake Rotoroa; thence proceeding generally in a north-westerly direction following the south-western shore of Lake Rotoroa to the south-east corner of Gowan Bridge, at the confluence of Lake Rotoroa and the Gowan River, being at position 5934547.5 metres north and 2476179.4 metres east (NZMG); thence proceeding by a right line in a north-north-westerly direction to the Trig station on Mount Owen; thence continuing in a north-north-westerly direction by a right line to the Trig station on Mount Patriarch; thence proceeding generally in a north-easterly, northerly and again north-easterly direction along the summit of the ridge of the Arthur Range to the Trig station on Mount Arthur; thence proceeding by a right line in a north-westerly direction to the Trig station on Mount Peel; thence proceeding generally in a north-westerly direction along the summit of the ridge of the Peel Range, passing through the Trig station on Mount Ranolf, to the Trig station on Aorere Peak; thence proceeding by a right line in a north-westerly direction to the Trig station on Mount Gouland; thence continuing in a north-westerly direction by a right line to Trig Station Kahurangi No. 2 at Kahurangi Point and that line produced to a point on the coastline of the Tasman Sea; as is more particularly shown on Survey Office Plan SO 7127, lodged in the office of the Chief Surveyor, Marlborough, and on Survey Office Plan SO 15076, lodged in the office of the Chief Surveyor, Nelson.

### *Incorporation of Te Runanga o Ngai Tahu*

## **6 Incorporation of Te Runanga o Ngai Tahu**

For the benefit of, and as the representative of, Ngai Tahu Whanui there is hereby established a body corporate to be known as Te Runanga o Ngai Tahu, having perpetual succession and a common seal, with power to purchase,

accept, hold, transfer and lease property, and to sue and be sued, and having all the rights, powers, and privileges of a natural person.

## **7 Members of Ngai Tahu Whanui**

- (1) The members of Ngai Tahu Whanui are the descendants of—
  - (a) the persons, being members of Ngai Tahu iwi living in the year 1848, whose names are set out in the list appearing at pages 92 to 131 (both inclusive) of the book containing the minutes of the proceedings and findings of a committee (commonly known as the Ngaitahu Census Committee) appointed in the year 1929, the book being that lodged in the office of the Registrar of the Maori Land Court at Christchurch and marked “Ngaitahu Census Committee Minutes 1929”;
  - (b) any other person who may, pursuant to the provisions of subsection (4), be determined to be a member of Ngai Tahu iwi living in the year 1848.
- (2) Where any question arises as to whether or not a person is a descendant of any of the persons who are referred to in paragraphs (a) and (b) of subsection (1), Te Runanga o Ngai Tahu shall have authority to determine that question.
- (3) Any person who is not a member of Ngai Tahu Whanui by virtue of that person being a descendant of any of the persons mentioned in paragraph (a) of subsection (1) and who claims to be a descendant of a member of the Ngai Tahu iwi who was living in the year 1848 may apply to Te Runanga o Ngai Tahu to have that member determined to be a member of Ngai Tahu iwi living in the year 1848.
- (4) Te Runanga o Ngai Tahu shall consider any application made under subsection (3) with all convenient speed and shall notify the applicant of its decision and, if the applicant so requests, of the reasons for its decision.
- (5) If Te Runanga o Ngai Tahu rejects an application made under subsection (3), the person making the application may, within 6 months after the date upon which that person is notified of the decision of Te Runanga o Ngai Tahu, apply to the Maori Land Court to hear and determine the question.
- (6) The Maori Land Court shall have jurisdiction to hear and determine the question and any determination made by the Maori Land Court shall be final and conclusive.

## **8 Roll of members of Ngai Tahu Whanui**

- (1) Te Runanga o Ngai Tahu shall cause to be prepared a roll containing the names and addresses of all adult persons who are members of Ngai Tahu Whanui, and shall, from time to time, make all such additions and corrections to the roll as may be necessary.
- (2) The roll shall also show, in respect of each person whose name is on the roll, each Papatipu Runanga of Ngai Tahu Whanui in respect of which that person has established his or her entitlement to be a member.

- (3) Any member of Ngai Tahu Whanui may, if entitled by descent, belong to more than one Papatipu Runanga of Ngai Tahu Whanui.
- (4) It shall be the responsibility of each adult person who is a member of Ngai Tahu Whanui to ensure that his or her name is included in the roll and to supply to Te Runanga o Ngai Tahu his or her full postal address for the time being.
- (5) Te Runanga o Ngai Tahu shall include on its initial roll of members of Ngai Tahu Whanui the name and address of every adult beneficiary of the Ngaitahu Maori Trust Board whose name and address are, immediately before the commencement of this Act, on the roll of beneficiaries prepared by the Ngaitahu Maori Trust Board under section 42 of the Maori Trust Boards Act 1955.

## **9 Members of Te Runanga o Ngai Tahu**

- (1) The members of Te Runanga o Ngai Tahu shall be each of the Papatipu Runanga of Ngai Tahu Whanui from time to time in operation.
- (2) The names and takiwa of the Papatipu Runanga of Ngai Tahu Whanui which are in operation at the commencement of this Act are set out in Schedule 1.

## **10 Order in Council declaring membership of Te Runanga o Ngai Tahu**

- (1) The Governor-General may from time to time by Order in Council declare, as at such date as is specified in the Order in Council, the Papatipu Runanga of Ngai Tahu Whanui and their respective takiwa.
- (2) An Order in Council under subsection (1) may be made only on the recommendation of the Minister of Maori Affairs.
- (3) The Minister of Maori Affairs may make a recommendation under subsection (2) only—
  - (a) on the advice of the Chief Executive of Te Puni Kokiri under section 11; or
  - (b) on the advice of the person who, or the body which, may, under section 12, tender that advice.
- (4) An Order in Council made under subsection (1) may revoke any previous Order in Council made under subsection (1).
- (5) The first Order in Council made under subsection (1) may provide that it shall supersede Schedule 1.
- (6) An order under this section is secondary legislation (*see* Part 3 of the Legislation Act 2019 for publication requirements).

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**Legislation Act 2019 requirements for secondary legislation made under this section**

<b>Publication</b>	PCO must publish it on the legislation website and notify it in the <i>Gazette</i>	LA19 s 69(1)(c)
<b>Presentation</b>	The Minister must present it to the House of Representatives	LA19 s 114, Sch 1 cl 32(1)(a)
<b>Disallowance</b>	It may be disallowed by the House of Representatives	LA19 ss 115, 116

*This note is not part of the Act.*

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Section 10(6): replaced, on 28 October 2021, by section 3 of the Secondary Legislation Act 2021 (2021 No 7).

## **11 Advice of Maori Land Court**

- (1) Where a determination on a request made, whether before or after the commencement of this section, under section 30(1)(b) of Te Ture Whenua Maori Act 1993 could affect the membership of Te Runanga o Ngai Tahu or the takiwa of any member of Te Runanga o Ngai Tahu, the Maori Land Court may make such a determination under section 30(3) of that Act or may give to the Chief Executive of Te Puni Kokiri and the Chief Judge such advice on the request as the Maori Land Court thinks proper.
- (2) The Maori Land Court may, in giving advice under section 30(3) of Te Ture Whenua Maori Act 1993 (as applied by subsection (1) of this section) advise the Chief Executive of Te Puni Kokiri to submit to the Minister of Maori Affairs a recommendation that an Order in Council be made under section 10(1) of this Act.

## **12 Advice of Te Runanga o Ngai Tahu**

- (1) There may, in accordance with section 17, be incorporated in the charter of Te Runanga o Ngai Tahu provisions that prescribe a procedure by which the members of Te Runanga o Ngai Tahu or a person or body specified in those provisions may consider, after appropriate investigations and hearings, whether any changes should be made to the Papatipu Runanga of Ngai Tahu Whanui or to their respective takiwa or to both.
- (2) The procedure prescribed under subsection (1) shall comply with the rules of natural justice.
- (3) Where any provisions of the kind described in subsection (1) are incorporated in the charter or where any such provisions are amended, Te Runanga o Ngai Tahu—
  - (a) shall notify the Minister of Maori Affairs in writing that the provisions have been so incorporated or so amended; and
  - (b) shall supply to the Minister of Maori Affairs a copy of the provisions or of the provisions (as so amended), as the case may require, and of the resolution by which those provisions were adopted or amended.
- (4) The Minister of Maori Affairs shall forthwith publish in the *Gazette* a notice—

- (a) recording the receipt under subsection (3) of a copy of the provisions or of the provisions (as amended), as the case may require, and a copy of the resolution; and
  - (b) stating the effect of the resolution.
- (5) The resolution adopting the provisions and any resolution amending the provisions shall state that the provisions being adopted or amended, as the case may require, have effect in the place of the procedure set out in section 30(1)(b) of Te Ture Whenua Maori Act 1993 and, subject to subsection (6) of this section, those provisions shall have effect accordingly.
- (6) No provisions adopted under subsection (1) and no amendment to any such provisions shall have effect before the date on which the notice relating to those provisions is published in the *Gazette* under subsection (4).
- (7) If at any time provisions of the kind described in subsection (1) are not incorporated in the charter, section 30 of Te Ture Whenua Maori Act 1993 (as modified by section 11 of this Act) shall have effect according to its tenor.
- (8) The publication of a notice under subsection (4) shall not affect any request made under section 30 of Te Ture Whenua Maori Act 1993 (as modified by section 11 of this Act) before the provisions or the amendment to which the notice relates comes into force.
- (9) The person who, or the body which, has jurisdiction under any procedure incorporated in the charter under subsection (1) to consider whether any changes should be made to the papatipu runanga of Ngai Tahu Whanui or to their respective takiwa or to both shall not have the power to determine the membership or the takiwa of Te Runanga o Ngai Tahu but shall have the power to advise the Minister of Maori Affairs that an Order in Council should be made under section 10(1).

### **13 Members of Papatipu Runanga of Ngai Tahu Whanui**

- (1) Each member of Ngai Tahu Whanui is entitled to be a member of each Papatipu Runanga of Ngai Tahu Whanui to which he or she can establish entitlement by descent.
- (2) Where any question arises as to whether or not a member of Ngai Tahu Whanui is entitled, by virtue of his or her descent, to be a member of a particular Papatipu Runanga of Ngai Tahu Whanui, Te Runanga o Ngai Tahu shall have authority to determine that question.
- (3) Any member of Ngai Tahu Whanui may apply to Te Runanga o Ngai Tahu to have that member determined to be a member of a particular Papatipu Runanga of Ngai Tahu Whanui.
- (4) Te Runanga o Ngai Tahu shall consider any application made under subsection (3) with all convenient speed and shall notify the applicant of its decision and, if the applicant so requests, of the reasons for its decision.



- (5) If Te Runanga o Ngai Tahu rejects an application made under subsection (3), the person making the application may, within 6 months after the date upon which that person is notified of the decision of Te Runanga o Ngai Tahu, apply to the Maori Land Court to hear and determine the question.
- (6) The Maori Land Court shall have jurisdiction to hear and determine the question and any determination made by the Maori Land Court shall be final and conclusive.

#### **14 Administration of assets**

- (1) Subject to this Act, Te Runanga o Ngai Tahu,—
  - (a) shall, in accordance with the charter adopted under section 16 (as that charter is from time to time amended), administer its assets for the benefit of present and future members of Ngai Tahu Whanui; and
  - (b) may, in administering its assets under paragraph (a), make provision for the benefit of any specific member or any class or classes of members of Ngai Tahu Whanui.
- (2) The Trusts Act 2019 shall not apply in relation to the administration by Te Runanga o Ngai Tahu of its assets in accordance with subsection (1).

Section 14(2): amended, on 30 January 2021, by section 161 of the Trusts Act 2019 (2019 No 38).

#### **15 Status of Te Runanga o Ngai Tahu**

- (1) Te Runanga o Ngai Tahu shall be recognised for all purposes as the representative of Ngai Tahu Whanui.
- (2) Where any enactment requires consultation with any iwi or with any iwi authority, that consultation shall, with respect to matters affecting Ngai Tahu Whanui, be held with Te Runanga o Ngai Tahu.
- (3) Te Runanga o Ngai Tahu, in carrying out consultation under subsection (2),—
  - (a) shall seek the views of such Papatipu Runanga of Ngai Tahu Whanui and such hapu as in the opinion of Te Runanga o Ngai Tahu may have views that they wish to express in relation to the matter about which Te Runanga o Ngai Tahu is being consulted; and
  - (b) shall have regard, among other things, to any views obtained by Te Runanga o Ngai Tahu under paragraph (a); and
  - (c) shall not act or agree to act in a manner that prejudices or discriminates against, any Papatipu Runanga of Ngai Tahu or any hapu unless Te Runanga o Ngai Tahu believes on reasonable grounds that the best interests of Ngai Tahu Whanui as a whole require Te Runanga o Ngai Tahu to act in that manner.

#### **16 Charter**

- (1) Subject to this Act, the charter of Te Runanga o Ngai Tahu at the commencement of this Act shall be the charter adopted, before the commencement of this

Act, at a meeting of representatives of the Papatipu Runanga of Ngai Tahu Whanui, at Aparima on 21 August 1993 as the proposed charter of Te Runanga o Ngai Tahu.

- (2) The charter—
- (a) shall contain the rules by which Te Runanga o Ngai Tahu shall administer its affairs; and
  - (b) shall, subject to paragraph (c), specify the manner in which the Papatipu Runanga shall appoint representatives to Te Runanga o Ngai Tahu; and
  - (c) shall contain, on and after 31 December 1996, provisions requiring the members of each Papatipu Runanga to elect from time to time, in a democratic manner by postal ballot, the members of that Papatipu Runanga who are to be charged with the duty of appointing to Te Runanga o Ngai Tahu from time to time the members of that Papatipu Runanga who are to act as the representatives or the alternate representatives of that Papatipu Runanga; and
  - (d) shall specify the duties, powers, and obligations of Te Runanga o Ngai Tahu when administering its assets; and
  - (e) may contain any other provisions that are not inconsistent with this Act or with law.

#### **17 Power to amend charter**

- (1) The charter of Te Runanga o Ngai Tahu may be amended from time to time by a special resolution.
- (2) For the purposes of this section a special resolution is a resolution of Te Runanga o Ngai Tahu that—
- (a) proposes an amendment to the charter of Te Runanga o Ngai Tahu; and
  - (b) subject to subsection (3), is carried, at a meeting of Te Runanga o Ngai Tahu after notice of the intention to put that resolution to that meeting has been given, at least 28 clear days before the date of the meeting, to—
    - (i) the members of Te Runanga o Ngai Tahu; and
    - (ii) the runanga representatives of the members of Te Runanga o Ngai Tahu; and
    - (iii) the alternate runanga representatives of the members of Te Runanga o Ngai Tahu.
- (3) Where the notice required by subsection (2)(b) is given less than 28 clear days before the date of the meeting of Te Runanga o Ngai Tahu, the meeting shall nevertheless be deemed to be properly convened if, before the meeting proceeds to business, all the members of Te Runanga o Ngai Tahu agree in writing that the meeting is, notwithstanding the shorter period of notice, deemed to be properly convened.

## **18 Publication of charter**

Te Runanga o Ngai Tahu shall ensure that copies of the charter of Te Runanga o Ngai Tahu, and of all amendments to that charter that are for the time being in force, are procurable by purchase at a reasonable price at the head office of Te Runanga o Ngai Tahu.

## **19 Head office of Te Runanga o Ngai Tahu**

- (1) The first head office of Te Runanga o Ngai Tahu shall be at Te Waipounamu House, 127 Armagh Street, Christchurch.
- (2) Whenever the address of the head office of Te Runanga o Ngai Tahu is changed, notice of the change of address shall be published in the *Gazette* by Te Runanga o Ngai Tahu.
- (3) Until a new address is published in the *Gazette* in accordance with subsection (2), service of any document at the address specified in subsection (1) or last notified in the *Gazette* under subsection (2) shall, as the case may require, be effective for all purposes.

### *Dissolution of Ngaitahu Maori Trust Board*

## **20 Dissolution of Ngaitahu Maori Trust Board**

The Ngaitahu Maori Trust Board continued in existence by section 6 of the Maori Trust Boards Act 1955 is hereby dissolved.

## **21 Vesting of assets**

- (1) All property, both real and personal, held by the Ngaitahu Maori Trust Board immediately before the commencement of this Act is hereby vested in Te Runanga o Ngai Tahu, subject to all liabilities, charges, obligations, trusts, covenants, and conditions, affecting that property.
- (2) Notwithstanding subsection (1), nothing in the Maori Trust Boards Act 1955 or in provisions repealed by this Act shall apply in relation to Te Runanga o Ngai Tahu or in relation to the administration by Te Runanga o Ngai Tahu of the property vested in Te Runanga o Ngai Tahu by subsection (1).

## **22 Provisions consequential on dissolution of Ngaitahu Maori Trust Board and vesting of assets**

Without limiting the generality of section 21, the following provisions shall have effect on and after the day on which this Act comes into force:

- (a) all contracts, agreements, conveyances, deeds, leases, licences, and other instruments, undertakings, and notices (whether or not in writing), entered into by, made with, given to or by, or addressed to the Ngaitahu Maori Trust Board (whether alone or with any other person) before the commencement of this Act shall, to the extent that they were previously binding on and enforceable by, against, or in favour of the Ngaitahu

Maori Trust Board, be binding on and enforceable by, against, or in favour of Te Runanga o Ngai Tahu as fully and effectually in every respect as if, instead of the Ngaitahu Maori Trust Board, Te Runanga o Ngai Tahu had been the person by whom they were entered into, with whom they were made or to or by whom they were given or addressed, as the case may be:

- (b) an instruction, order, direction, mandate, or authority given to the Ngaitahu Maori Trust Board and subsisting immediately before the commencement of this Act shall be deemed to have been given to Te Runanga o Ngai Tahu:
- (c) a security held by the Ngaitahu Maori Trust Board as security for a debt or other liability to the Ngaitahu Maori Trust Board incurred before the commencement of this Act shall be available to Te Runanga o Ngai Tahu as security for the discharge of that debt or liability and, where the security extends to future or prospective debts or liabilities, shall be available as security for the discharge of debts or liabilities to Te Runanga o Ngai Tahu incurred after the commencement of this Act; and, in relation to a security, Te Runanga o Ngai Tahu shall be entitled to all the rights and priorities (howsoever arising) and shall be subject to all liabilities to which the Ngaitahu Maori Trust Board would have been entitled or subject if this Act had not been passed:
- (d) all the rights and liabilities of the Ngaitahu Maori Trust Board as bailor or bailee of documents or chattels shall be vested in and assumed by Te Runanga o Ngai Tahu:
- (e) a negotiable instrument or order for payment of money which before the commencement of this Act is drawn on or given to or accepted or endorsed by the Ngaitahu Maori Trust Board or payable at a place of business of the Ngaitahu Maori Trust Board shall, unless the context otherwise requires, have the same effect after the commencement of this Act as if it had been drawn on or given to or accepted or endorsed by Te Runanga o Ngai Tahu instead of the Ngaitahu Maori Trust Board or was payable at the place of business of Te Runanga o Ngai Tahu; except that nothing in this paragraph shall be construed as a merger of the parties to any negotiable instrument:
- (f) any action, arbitration, or proceedings or cause of action which immediately before the commencement of this Act is pending or existing by, against, or in favour of the Ngaitahu Maori Trust Board or to which the Ngaitahu Maori Trust Board is a party may be prosecuted, and without amendment to any writ, pleading or other document, continued and enforced by, against, or in favour of Te Runanga o Ngai Tahu.

**23 Certain matters not affected by dissolution of Ngaitahu Maori Trust Board and vesting of assets**

Nothing effected or authorised by this Act—

- (a) shall be regarded as placing the Ngaitahu Maori Trust Board, or Te Runanga o Ngai Tahu, or any other person in breach of contract or confidence or as otherwise making any of them guilty of a civil wrong; or
- (b) shall be regarded as giving rise to a right for any person to terminate or cancel any contract or arrangement or to accelerate the performance of any obligation; or
- (c) shall be regarded as placing the Ngaitahu Maori Trust Board, or Te Runanga o Ngai Tahu, or any other person in breach of any enactment or rule of law or contractual provision prohibiting, restricting, or regulating the assignment or transfer of any property or the disclosure of any information; or
- (d) shall release any surety wholly or in part from any obligation; or
- (e) shall invalidate or discharge any contract or security.

**24 Final accounts of Ngaitahu Maori Trust Board**

- (1) As soon as reasonably practicable after the commencement of this Act, Te Runanga o Ngai Tahu shall cause to be prepared final accounts of the Ngaitahu Maori Trust Board as at the close of the date of commencement of this Act.
- (2) A copy of the final accounts, together with a copy of the report of the Auditor-General on those accounts, shall be sent by Te Runanga o Ngai Tahu to the Minister of Maori Affairs.
- (3) A copy of the final accounts, together with a copy of the report of the Auditor-General on those accounts, shall be laid before the House of Representatives by the Minister of Maori Affairs as soon as practicable after their receipt by that Minister.

Section 24(2): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

Section 24(3): amended, on 1 July 2001, pursuant to section 52 of the Public Audit Act 2001 (2001 No 10).

*Dissolution of Te Runanganui o Tahu Incorporated*

**25 Dissolution of Te Runanganui o Tahu Incorporated**

The society incorporated under the Incorporated Societies Act 1908 and called Te Runanganui o Tahu Incorporated is hereby dissolved.

**26 Vesting of assets**

All property, both real and personal, held by Te Runanganui o Tahu Incorporated immediately before the commencement of this Act is hereby vested in Te

Runanga o Ngai Tahu, subject to all liabilities, charges, obligations, trusts, covenants, and conditions affecting that property.

**27 Provisions consequential on dissolution of Te Runanganui o Tahu Incorporated and vesting of assets**

Without limiting the generality of section 26, the following provisions shall have effect on and after the day on which this Act comes into force:

- (a) all contracts, agreements, conveyances, deeds, leases, licences, and other instruments, undertakings, and notices (whether or not in writing), entered into by, made with, given to or by, or addressed to Te Runanganui o Tahu Incorporated (whether alone or with any other person) before the commencement of this Act shall, to the extent that they were previously binding on and enforceable by, against, or in favour of Te Runanganui o Tahu Incorporated, be binding on and enforceable by, against, or in favour of Te Runanga o Ngai Tahu as fully and effectually in every respect as if, instead of Te Runanganui o Tahu Incorporated, Te Runanga o Ngai Tahu had been the person by whom they were entered into, with whom they were made or to or by whom they were given or addressed, as the case may be:
- (b) an instruction, order, direction, mandate, or authority given to Te Runanganui o Tahu Incorporated and subsisting immediately before the commencement of this Act shall be deemed to have been given to Te Runanga o Ngai Tahu:
- (c) a security held by Te Runanganui o Tahu Incorporated as security for a debt or other liability to Te Runanganui o Tahu Incorporated incurred before the commencement of this Act shall be available to Te Runanga o Ngai Tahu as security for the discharge of that debt or liability and, where the security extends to future or prospective debts or liabilities, shall be available as security for the discharge of debts or liabilities to Te Runanga o Ngai Tahu incurred after the commencement of this Act; and, in relation to a security, Te Runanga o Ngai Tahu shall be entitled to all the rights and priorities (howsoever arising) and shall be subject to all liabilities to which Te Runanganui o Tahu Incorporated would have been entitled or subject if this Act had not been passed:
- (d) all the rights and liabilities of Te Runanganui o Tahu Incorporated as bailor or bailee of documents or chattels shall be vested in and assumed by Te Runanga o Ngai Tahu:
- (e) a negotiable instrument or order for payment of money which before the commencement of this Act is drawn on or given to or accepted or endorsed by Te Runanganui o Tahu Incorporated or payable at a place of business of the Ngaitahu Maori Trust Board shall, unless the context otherwise requires, have the same effect after the commencement of this Act as if it had been drawn on or given to or accepted or endorsed by Te

Runanga o Ngai Tahu instead of Te Runanganui o Tahu Incorporated or was payable at the place of business of Te Runanga o Ngai Tahu; except that nothing in this paragraph shall be construed as a merger of the parties to any negotiable instrument:

- (f) any action, arbitration, or proceedings or cause of action which immediately before the commencement of this Act is pending or existing by, against, or in favour of Te Runanganui o Tahu Incorporated or to which Te Runanganui o Tahu Incorporated is a party may be prosecuted, and without amendment to any writ, pleading or other document, continued and enforced by, against, or in favour of Te Runanga o Ngai Tahu.

## **28 Certain matters not affected by dissolution of Te Runanganui o Tahu Incorporated and vesting of assets**

Nothing effected or authorised by this Act—

- (a) shall be regarded as placing Te Runanganui o Tahu Incorporated or Te Runanga o Ngai Tahu or any other person in breach of contract or confidence or as otherwise making any of them guilty of a civil wrong; or
- (b) shall be regarded as giving rise to a right for any person to terminate or cancel any contract or arrangement or to accelerate the performance of any obligation; or
- (c) shall be regarded as placing Te Runanganui o Tahu Incorporated or Te Runanga o Ngai Tahu or any other person in breach of any enactment or rule of law or contractual provision prohibiting, restricting, or regulating the assignment or transfer of any property or the disclosure of any information; or
- (d) shall release any surety wholly or in part from any obligation; or
- (e) shall invalidate or discharge any contract or security.

## **29 Final accounts of Te Runanganui o Tahu Incorporated**

- (1) As soon as reasonably practicable after the commencement of this Act, Te Runanga o Ngai Tahu shall cause to be prepared final accounts of Te Runanganui o Tahu Incorporated as at the close of the date of commencement of this Act.
- (2) Te Runanga o Ngai Tahu shall cause the final accounts prepared under subsection (1) to be audited by a person who, or a firm which, is qualified for appointment as an auditor of a company within the meaning of the Companies Act 1993.
- (3) A copy of the final accounts, together with a copy of the report of the auditor on those accounts, shall be sent by Te Runanga o Ngai Tahu to the Minister of Maori Affairs and to the Registrar of Incorporated Societies.
- (4) A copy of the final accounts, together with a copy of the report of the auditor on those accounts, shall be laid before the House of Representatives by the

Minister of Maori Affairs as soon as practicable after their receipt by that Minister.

*Taxes and duties*

**30 Taxes and duties**

- (1) For the purposes of the Inland Revenue Acts (as defined in section 3(1) of the Tax Administration Act 1994) and any other enactment that imposes or provides for the collection of any tax, levy, or other charge,—
- (a) the Ngaitahu Maori Trust Board and Te Runanga o Ngai Tahu shall, as from the commencement of this Act, be deemed to be the same person; and
  - (b) in respect of the liability for and the assessment, determination, or imposition of taxes, duties, levies or other charges accruing after the commencement of this Act under any such enactment, all transactions entered into by, and acts of, the Ngaitahu Maori Trust Board before the commencement of this Act shall be deemed to have been entered into by, or to be those of, Te Runanga o Ngai Tahu and to have been entered into or performed by Te Runanga o Ngai Tahu at the time when they were entered into or performed by the Ngaitahu Maori Trust Board; and
  - (c) notwithstanding the dissolution of the Ngaitahu Maori Trust Board by this Act, any income derived by Te Runanga o Ngai Tahu from any property to which a declaration of trust made by the Ngaitahu Maori Trust Board under section 24B of the Maori Trust Boards Act 1955 and dated 24 March 1975 relates shall, if applied for the purposes specified in the declaration, be deemed, for the purposes of the Income Tax Act 2007, to be income derived by Te Runanga o Ngai Tahu in trust for charitable purposes.
- (2) For the purposes of the Inland Revenue Acts (as defined in section 3(1) of the Tax Administration Act 1994) and any other enactment that imposes or provides for the collection of any tax, duty, levy, or other charge,—
- (a) Te Runanganui o Tahu Incorporated and Te Runanga o Ngai Tahu shall, as from the commencement of this Act, be deemed to be the same person;
  - (b) in respect of the liability for and the assessment, determination, or imposition of taxes, duties, levies or other charges accruing after the commencement of this Act under any such enactment, all transactions entered into by, and acts of, Te Runanganui o Tahu Incorporated before the commencement of this Act shall be deemed to have been entered into by, or to be those of, Te Runanga o Ngai Tahu at the time when they were entered into or performed by Te Runanganui o Tahu Incorporated.

Section 30(1)(c): amended (effective for 2008–09 income year and later), on 1 April 2008, by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).



**31 Disposal of property within 2 years after dissolution of Ngaitahu Maori Trust Board**

- (1) Where, within the period of 2 years beginning with the day on which this Act comes into force, Te Runanga o Ngai Tahu effects the disposition of any property vested in it by this Act and, immediately after such disposition, that property is owned—
  - (a) by any company or other entity wholly-owned, directly or indirectly, by Te Runanga o Ngai Tahu; or
  - (b) by any charitable trust, trust, or other similar form of asset ownership established primarily for the benefit of members of Ngai Tahu Whanui—  
(hereafter in this section referred to as **a subsidiary**), this section shall apply in respect of that disposition.
- (2) Where, within the period of 2 years beginning with the day on which this Act comes into force, a subsidiary, immediately after acquiring property by virtue of a disposition of the kind described in subsection (1), effects the disposition of that property and, immediately after the disposition of that property by that subsidiary, that property is owned by another subsidiary, this section shall apply in respect of the disposition of that property by that subsidiary.
- (3) A disposition to which this section applies—
  - (a) shall not be treated, for the purposes of the Stamp and Cheque Duties Act 1971 and the Estate and Gift Duties Act 1968, as a sale, disposition, or transfer by the person effecting the disposition to which this section applies; and
  - (b) shall, unless exempt from goods and services tax, be treated as a supply charged with tax at the rate of 0% for the purposes of the Goods and Services Tax Act 1985; and
  - (c) shall be treated, for the purposes of the Income Tax Act 2007, in order to ensure that the person effecting the disposition to which this section applies is not subject to income tax in respect of any such reorganisation of asset ownership occurring after the commencement of this Act, as having been made for a consideration equal to the consideration for which the property was deemed, by virtue of section 30 of this Act or this section, to have been acquired by that person reduced by an amount equal to the deductions for depreciation described in subsection (4).
- (4) The deductions for depreciation referred to in subsection (3) are such deductions for depreciation, in respect of or in relation to the property, as have been allowed or deducted, or deemed under this Act to have been allowed or deducted, in calculating the assessable income derived, or deemed under this Act to have been derived, by the person effecting the disposition of the property; and the acquirer of the property to which the disposition relates shall be deemed to have been allowed (as if in the calculation of assessable income of that

acquirer) deductions for depreciation, in respect of or in relation to the property, equal to those of the person effecting the disposition of the property.

Section 31(3)(c): amended (effective for 2008–09 income year and later), on 1 April 2008, by section ZA 2(1) of the Income Tax Act 2007 (2007 No 97).

### *Miscellaneous provisions*

#### **32 Books and documents to remain evidence**

- (1) Any document, matter, or thing, which, if this Act had not been passed, would have been admissible in evidence in respect of any matter for or against the Ngaitahu Maori Trust Board or Te Runanganui o Tahu Incorporated shall, after the commencement of this Act, be admissible in evidence in respect of the same matter for or against Te Runanga o Ngai Tahu.
- (2) In this section, **document** has the same meaning as in section 2(1) of the Evidence Amendment Act (No 2) 1980.

#### **33 Registers**

- (1) No Registrar of Deeds or District Land Registrar or Registrar of the Maori Land Court or any other person charged with the keeping of any books or registers shall be obliged solely by reason of the provisions of this Act to change the name of the Ngai Tahu Maori Trust Board or the name of Te Runanganui o Tahu Incorporated to that of Te Runanga o Ngai Tahu in those books or registers or in any other document.
- (2) The presentation to any Registrar or other person of any instrument, whether or not comprising an instrument of transfer by Te Runanga o Ngai Tahu,—
  - (a) executed or purporting to be executed by Te Runanga o Ngai Tahu; and
  - (b) relating to any property held immediately before the commencement of this Act by the Ngai Tahu Maori Trust Board or Te Runanganui o Tahu Incorporated; and
  - (c) containing a recital that the property has become vested in Te Runanga o Ngai Tahu by virtue of the provisions of this Act—

shall, in the absence of evidence to the contrary, be sufficient proof that the property is vested in Te Runanga o Ngai Tahu.

#### **34 Consequential amendments**

- (1) The enactments specified in Schedule 2 are hereby amended in the manner indicated in that schedule.
- (2) *Amendment(s) incorporated in the regulations.*
- (3) Unless the context otherwise requires, every reference in any enactment in force at the commencement of this Act (other than an enactment specified in Schedule 2), or in any regulation, rule, order, agreement, deed, instrument, application, notice, licence, or other document whatsoever in force at the com-

mencement of this Act (other than the regulations specified in subsection (2) or in section 36) to the Ngaitahu Maori Trust Board shall, as from the commencement of this Act, be read as a reference to Te Runanga o Ngai Tahu.

**35 Savings provision in respect of annual payment**

*[Repealed]*

Section 35: repealed, on 22 October 1998, by section 465(2) of the Ngāi Tahu Claims Settlement Act 1998 (1998 No 97).

**36 Revocations**

- (1) *Amendment(s) incorporated in the regulations.*
- (2) The Maori Trust Boards Regulations 1985, Amendment No 2 (SR 1989/81) is hereby revoked.

**37 Private Act**

This Act is hereby declared to be a private Act.

## **Schedule 1**

### **Papatipu runanga of Ngai Tahu whanui and their respective takiwa**

s 9(2)

Schedule 1: superseded, on 31 August 2001, by clause 4 of the Te Runanga o Ngai Tahu (Declaration of Membership) Order 2001 (SR 2001/200).

## Schedule 2 Enactments amended

s 34(1)

**Canterbury Museum Trust Board Act 1993 (1993 No 4 (L))**

*Amendment(s) incorporated in the Act(s).*

**Maori Trust Boards Act 1955 (1955 No 37) (RS Vol 8, p 683)**

*Amendment(s) incorporated in the Act(s).*

**Maori Purposes Act 1966 (1966 No 106) (RS Vol 8, p 556)**

*Amendment(s) incorporated in the Act(s).*

**Maori Purposes Act 1973 (1973 No 11) (RS Vol 8, p 566)**

*Amendment(s) incorporated in the Act(s).*

**Maori Purposes Act 1975 (1975 No 135) (RS Vol 8, p 570)**

*Amendment(s) incorporated in the Act(s).*

**Maori Purposes Act 1979 (1979 No 136) (RS Vol 8, p 590)**

*Amendment(s) incorporated in the Act(s).*

**Public Finance Act 1989 (1989 No 44)**

*Amendment(s) incorporated in the Act(s).*

## Notes

### **1** *General*

This is a consolidation of the Te Runanga o Ngai Tahu Act 1996 that incorporates the amendments made to the legislation so that it shows the law as at its stated date.

### **2** *Legal status*

A consolidation is taken to correctly state, as at its stated date, the law enacted or made by the legislation consolidated and by the amendments. This presumption applies unless the contrary is shown.

Section 78 of the Legislation Act 2019 provides that this consolidation, published as an electronic version, is an official version. A printed version of legislation that is produced directly from this official electronic version is also an official version.

### **3** *Editorial and format changes*

The Parliamentary Counsel Office makes editorial and format changes to consolidations using the powers under subpart 2 of Part 3 of the Legislation Act 2019. See also PCO editorial conventions for consolidations.

### **4** *Amendments incorporated in this consolidation*

Secondary Legislation Act 2021 (2021 No 7): section 3

Trusts Act 2019 (2019 No 38): section 161

Income Tax Act 2007 (2007 No 97): section ZA 2(1)

Te Runanga o Ngai Tahu (Declaration of Membership) Order 2001 (SR 2001/200): clause 4

Public Audit Act 2001 (2001 No 10): section 52

Ngāi Tahu Claims Settlement Act 1998 (1998 No 97): sections 9(2), 465(2)