

# **Māori Purposes Bill**

Government Bill

## **Explanatory note**

### **General policy statement**

The Māori Purposes Bill is an omnibus Bill that changes how a certain Māori estate is administered and that amends 3 Acts relating to Māori affairs.

It is intended to divide the Bill at the committee of the whole House stage so that—

- *Part 1* becomes the Māori Purposes Bill:
- *Part 2* becomes the Maori Fisheries Amendment Bill:
- *Part 3* becomes the Maori Trust Boards Amendment Bill:
- *Part 4* becomes the Te Ture Whenua Maori Amendment Bill.

This Bill gives effect to the following policy proposals.

#### *Provisions affecting Pukepuke Tangiora estate*

Modifications to the terms of the will of Pukepuke Tangiora through the Maori Purposes Acts of 1943 and 1951 have resulted in the Crown having more functions in respect of the administration of the estate than would otherwise be usual (for example, the appointment of estate trustees by the Governor-General by Order in Council).

The Bill proposes amendments to remove Crown involvement in the administration of the Pukepuke Tangiora estate, and to confirm the

Maori Land Court's jurisdiction to hear all matters relating to the administration of the estate.

Under the will of Pukepuke Tangiora as modified by legislation, Pukepuke Tangiora's residual estate will be distributed to beneficiaries on the death of the last remaining life beneficiary.

The Bill proposes to extend the distribution period for the estate to five years after the death of the last remaining life beneficiary in order to provide sufficient time for the beneficiaries of the estate to make decisions on a future governance entity to hold and manage estate assets.

#### *Amendments to Maori Fisheries Act 2004*

The Maori Fisheries Act 2004 (**the Act**) prevents the transfer of the status, and certain fisheries settlement assets, of a mandated iwi organisation (**MIO**) to another separate entity of the same iwi. Any current attempt at such a transfer of the assets would trigger protective provisions in the Act that require sale of the assets to the highest bidder from other MIOs and Te Ohu Kai Moana Trustee Limited (**TOKM**).

This ability to transfer status and assets was not contemplated when the Act was developed, and triggering the protective provisions requiring sale in these cases is an unintended consequence of the Act.

The Bill proposes amendments to the Act to enable the transfer of the status of a MIO, and certain fisheries settlement assets held by that MIO and its asset-holding companies, to another separate entity within the governance arrangements of the same iwi.

The Bill proposes amendments to exempt the transfer of assets from the provisions of the Act that would otherwise require the fisheries settlement assets that are associated with such a transfer to be offered for sale to other iwi or TOKM.

#### *Amendments to Maori Trust Boards Act 1955*

The current Maori Trust Boards accountability framework, under which Trust Boards are accountable to the Minister of Māori Affairs, is inconsistent with generally accepted practices for other similar governance entities, which require primary accountability to exist between an entity and its beneficiaries.

The Bill proposes amendments to the Maori Trust Boards Act 1955 to provide for direct accountability between Maori Trust Boards and their beneficiaries.

*Amendments to Te Ture Whenua Maori Act  
1993 and Maori Incorporations Constitution  
Regulations 1994*

A number of minor and technical amendments to Te Ture Whenua Maori Act 1993 and the Maori Incorporations Constitution Regulations 1994 are necessary in order to allow for the more effective administration of this legislation.

**Clause by clause analysis**

*Clause 1* states the Bill's title.

*Clause 2* specifies the Bill's commencement date.

**Part 1**

**Estate of Pukepuke Tangiora**

*Clause 3* defines terms used in *Part 1*, which relates to the estate of Pukepuke Tangiora referred to in section 17 of the Maori Purposes Act 1943.

*Clause 4* gives the Maori Land Court functions and jurisdiction in relation to the estate.

*Clause 5* changes the effect of the will that disposes of the estate so that the residuary trust estate is held on trust, and may not be distributed, until 5 years after the death of the last survivor of the children of Te Akonga Mohi.

*Clause 6* amends section 37(d) of the Maori Purposes Act 1951 so that the Maori Land Court, instead of the Minister of Māori Affairs, may approve another purpose for which certain estate funds may be spent.

*Clause 7* consequentially amends section 17 of the Maori Purposes Act 1943 to repeal provisions that are overridden by the other amendments and to replace them with a definition of the trustees of the estate.

## **Part 2**

### **Maori Fisheries Act 2004**

*Clause 8* provides that *Part 2* amends the Maori Fisheries Act 2004. *Clause 9* inserts a new cross-heading and *new sections 18A to 18G* to allow a new mandated iwi organisation to replace an existing mandated iwi organisation for an iwi. *New section 18A* defines terms used in the new sections. *New section 18B* states the requirements for a new mandated iwi organisation to be recognised. Some of the requirements are that the new organisation must meet the existing criteria for any mandated iwi organisation and that the existing organisation must notify the proposal to, and have it approved by, the iwi. *New section 18C* expands on the requirements that apply if the new organisation seeks recognition by meeting the criteria in section 14. The requirements relate to approval of the constitutional documents of the new organisation and ratification of the documents by the iwi. *New section 18D* requires the existing organisation to give notice of the date on which its relevant settlement assets are proposed to transfer to the new organisation. *New section 18E* sets out how the new organisation is recognised and how the relevant settlement assets are transferred. *New section 18F* states certain effects of the new organisation being recognised in place of the existing organisation. *New section 18G* provides for a situation where all of the relevant settlement assets are not transferred as required. The Court may make orders to remedy the situation, including an order for recognition of the new organisation to be reversed.

*Clauses 10 to 13* consequentially amend sections 19, 135(1), 136(1), and 161(2).

*Clause 14* amends Schedule 7. The main amendment states the notice requirements for a general meeting held to recognise a new organisation in place of an existing organisation.

## **Part 3**

### **Maori Trust Boards Act 1955**

*Clause 15* provides that *Part 3* amends the Maori Trust Boards Act 1955.

*Clause 16* amends section 2 by inserting new definitions and repealing subsection (2). The repeal ensures that the definition of adult

beneficiary applies in relation to all elections conducted after the definition was inserted.

*Clause 17* inserts *new sections 23C and 23D*. *New section 23C* requires a Maori Trust Board to hold an annual hui at which it must report on its activities, and present its annual report (including financial statements) and a budget, to its beneficiaries. *New section 23D* requires the Board to give notice of the hui.

*Clause 18* consequentially amends section 24A(b).

*Clause 19* inserts a new cross-heading and *new sections 31 to 32* in place of sections 30A to 32. *New section 31* requires a Board to prepare an annual report (including financial statements) for each accounting period. *New section 31A* requires a Board to prepare a budget for each accounting period. *New section 31B* requires a Board to have its financial statements audited. *New section 32* requires a Board to provide copies of its annual report and budget to the Minister of Māori Affairs for his or her information.

*Clause 20* consequentially repeals provisions for annual hui in enactments for certain Maori Trust Boards. Those specific provisions are replaced by the new general provisions of the Maori Trust Boards Act 1955.

*Clause 21* contains a transitional provision that provides for when the new provisions of the Maori Trust Boards Act 1955 apply to each Maori Trust Board.

## **Part 4**

### **Te Ture Whenua Maori Act 1993**

*Clause 22* provides that *Part 4* amends Te Ture Whenua Maori Act 1993.

*Clause 23* inserts *new section 24B*. The new section gives the Maori Land Court the same powers as the District Court to award interest on debt or damages.

*Clause 24* inserts a new cross-heading above section 27 to separate the subsequent provisions about jurisdiction and powers from the previous provisions about jurisdiction under the Maori Commercial Aquaculture Claims Settlement Act 2004.

*Clause 25* amends section 81(2) to ensure that an order of the Maori Land Court that is filed in the District Court may be enforced as if it

were an order of the District Court, including by being removed into the High Court for enforcement.

*Clause 26* amends section 106 to ensure it has its intended effect.

*Clause 27* amends section 150A to extend the types of instrument of alienation (by trustees) that must be noted by the Registrar, and to require a transfer, variation, discharge, or surrender of such an instrument to also be noted.

*Clause 28* amends section 150B to extend the types of instrument of alienation (by a Maori incorporation) that must be noted by the Registrar, and to require a transfer, variation, discharge, or surrender of such an instrument to also be noted.

*Clause 29* amends section 150C to extend the types of instrument of alienation (by other owners) that require a certificate of confirmation to be issued and noted by the Registrar. The amendments also require a certificate of confirmation to be issued and noted by the Registrar for a variation of one of those types of instrument, or a transfer of one of those types of instrument that is itself an instrument of alienation. The amendments require a discharge or surrender of one of those types of instrument, or a transfer of one of those types of instrument that is not itself an instrument of alienation, to be noted by the Registrar.

*Clause 30* amends section 268(3) to ensure it has its intended effect.

*Clause 31* makes numerous minor amendments to correct technical, grammatical, or spelling errors.

*Clause 32* amends the Maori Incorporations Constitution Regulations 1994 to include cross-references to a provision of Te Ture Whenua Maori Act 1993 that was inserted after the regulations were made.

### **Schedule**

The *Schedule* sets out minor amendments to Te Ture Whenua Maori Act 1993 made by *Part 4*.

### **Regulatory impact statement**

Te Puni Kōkiri (the Ministry of Māori Development) produced a regulatory impact statement on 25 May 2010 to help inform the main policy decisions taken by the Government relating to the contents of this Bill.

A copy of the regulatory impact statement can be found at—

- <http://www.tpk.govt.nz/en/consultation/reform>
  - <http://www.treasury.govt.nz/publications/informationreleases/ris>
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*Hon Dr Pita Sharples*

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**The Parliament of New Zealand enacts as follows:**

**1 Title**

This Act is the Māori Purposes Act **2010**.

**2 Commencement**

This Act comes into force on the day after the date on which it receives the Royal assent.

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**Part 1**

**Estate of Pukepuke Tangiora**

**3 Interpretation**

In this Part, unless the context requires another meaning,—

**estate** means the estate of Pukepuke Tangiora referred to in section 17 of the Maori Purposes Act 1943

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**Maori Land Court** means the Maori Land Court continued by section 6 of Te Ture Whenua Maori Act 1993

**will** means the will of Pukepuke Tangiora referred to in section 17 of the Maori Purposes Act 1943.

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**4 Functions and jurisdiction of Maori Land Court relating to trustees and administration of estate**

(1) The following matters are functions of the Maori Land Court:

- (a) the appointment and removal of the trustees of the estate; and
- (b) the fixing of payments from the estate for the trustees' fees and allowances.
- (2) The Maori Land Court has jurisdiction under Te Ture Whenua Maori Act 1993 to— 5
- (a) perform those functions; and
- (b) hear and decide any matter relating to the administration of the estate.
- (3) The trustees of the estate at the date of commencement of **this Part** are to be treated as if they had been appointed by the Maori Land Court. 10
- (4) This section applies despite any other enactment or anything in the will.
- 5 Date of distribution of estate** 15
- (1) The “period of distribution” referred to in the will ends on the day that is 5 years after the day on which the last survivor of the children of Te Akonga Mohi dies.
- (2) This section applies despite anything in the will.
- 6 Amendment to Maori Purposes Act 1951** 20
- (1) This section amends the Maori Purposes Act 1951.
- (2) Section 37(d) is amended by omitting “the Minister of Maori Affairs on the recommendation of the Court” and substituting “the Maori Land Court”.
- 7 Consequential amendment to Maori Purposes Act 1943** 25
- (1) This section amends the Maori Purposes Act 1943.
- (2) Section 17 is amended by repealing subsections (1) to (6) and substituting the following subsection:
- “(1) In this section, **trustees** means the trustees of the estate of Pukepuke Tangiora referred to in **Part 1 of the Māori Purposes Act 2010.**” 30

## Part 2 Maori Fisheries Act 2004

- 8 Principal Act amended**  
**This Part** amends the Maori Fisheries Act 2004.
- 9 New heading and sections 18A to 18G inserted** 5  
The following heading and sections are inserted after section 18:  
*“New mandated iwi organisation may replace existing mandated iwi organisation”*
- “18A Interpretation** 10  
In **sections 18A to 18G**,—  
“**existing organisation** has the meaning given by **section 18B(1)**  
“**new organisation** has the meaning given by **section 18B(1)**  
“**specified income shares** means the income shares received 15  
under this Act and held by an asset-holding company of the existing organisation  
“**specified settlement assets** means the specified settlement quota and specified income shares of the existing organisation  
“**specified settlement quota** means the settlement quota received 20  
under this Act and held by an asset-holding company of the existing organisation.”
- “18B Requirements for recognition of new mandated iwi organisation**
- “(1) An organisation may be recognised as the mandated iwi organisation (**new organisation**) of an iwi in place of the existing mandated iwi organisation (**existing organisation**) if the requirements of this section, and **section 18C** (if applicable), are met. 25
- “(2) The new organisation must— 30  
“(a) meet the criteria in section 14, and have 1 or more asset-holding companies (as required by section 12(1)(d)); or  
“(b) have met the criteria in section 15 before the commencement of this Act.

- “(3) The 1 or more asset-holding companies of the new organisation that are to receive the transfer of the specified settlement assets under **section 18E(3)** must comply with section 17(1).
- “(4) The existing organisation must—
- “(a) notify the proposal to have the new organisation recognised to the adult members of the iwi in accordance with **subclause (4) of kaupapa 4 of Schedule 7**; and 5
  - “(b) obtain approval for the proposal from not less than 75% of the adult members of the iwi who vote—
    - “(i) at a general meeting of the existing organisation called for the purpose; or 10
    - “(ii) by postal ballot.
- “(5) A notice given under **subsection (4)(a)** must—
- “(a) specify the name of the new organisation; and
  - “(b) state that, if the proposal is approved and Te Ohu Kai Moana Trustee Limited is satisfied that the requirements for recognition are met and authorises the transfer of the relevant settlement assets, the following things may happen: 15
    - “(i) the new organisation is recognised as the mandated iwi organisation for the iwi in place of the existing organisation; and 20
    - “(ii) the settlement quota and income shares received under this Act and held by an asset-holding company of the existing organisation are transferred to an asset-holding company of the new organisation. 25
- “**18C Requirements relating to constitutional documents of new organisation**
- “(1) This section applies if the new organisation seeks recognition by meeting the criteria in section 14. 30
- “(2) The existing organisation is responsible for ensuring that the constitutional documents of the new organisation comply with section 17 (as required by section 14(b)).
- “(3) The existing organisation must first have the constitutional documents approved by Te Ohu Kai Moana Trustee Limited for the purposes of section 17(2)(a)(i). 35

- “(4) The existing organisation must then have the constitutional documents ratified for the purposes of section 17(2)(b)(i).
- “(5) The constitutional documents must be ratified at the same general meeting, or by the same postal ballot, that approves the proposal to have the new organisation recognised. 5
- “(6) Notice of the proposed ratification must be given together with notice of the proposal to have the new organisation recognised, in accordance with **subclause (4) of kaupapa 4 of Schedule 7** (and despite section 17(3)).
- “**18D Proposed transfer date if recognition requirements met** 10
- “(1) As soon as is reasonably practicable after Te Ohu Kai Moana Trustee Limited is satisfied that the requirements of **section 18B**, and **section 18C** (if applicable), are met, it must give written notice of that fact to the existing organisation.
- “(2) The existing organisation may, after receiving the written notice, give Te Ohu Kai Moana Trustee Limited at least 3 months’ written notice of the date on which the specified settlement assets are proposed to be transferred under **section 18E(3)** (the **proposed transfer date**). 15
- “(3) The proposed transfer date must be no later than 15 months after the date upon which the proposal to have the new organisation recognised was approved under **section 18B(4)**. 20
- “**18E Recognition of new mandated iwi organisation and transfer of specified settlement assets**
- “(1) This section applies only if— 25
- “(a) the existing organisation has given notice of a proposed transfer date under **section 18D(2)**; and
- “(b) before the proposed transfer date, Te Ohu Kai Moana Trustee Limited—
- “(i) has authorised (for the purposes of section 158(1)(a)) the transfer of the specified settlement quota to 1 or more asset-holding companies of the new organisation; and 30
- “(ii) has authorised the transfer of the specified income shares to 1 or more asset-holding companies of the new organisation. 35

- “(2) Te Ohu Kai Moana Trustee Limited must, on the proposed transfer date,—
- “(a) do the following things under section 13(1):
- “(i) recognise the new organisation as the mandated iwi organisation for the iwi in place of the existing organisation; and 5
- “(ii) record its recognition of the new organisation in the iwi register; and
- “(b) remove its recognition of the existing organisation from the iwi register. 10
- “(3) The existing organisation must ensure that all the specified settlement assets are transferred to the 1 or more asset-holding companies of the new organisation on the proposed transfer date in accordance with the authorisations referred to in **sub-section (1)(b)**. 15
- “(4) Te Ohu Kai Moana Trustee Limited must contribute its part of the joint application required by section 158(2) to transfer the specified settlement quota.
- “(5) The new organisation must, as soon as is reasonably practicable after the specified income shares have been transferred, give written notice of the transfer to Aotearoa Fisheries Limited. 20
- “**18F Certain effects of recognition of new organisation**
- “(1) From the time that a new organisation is recognised in place of an existing organisation under **section 18E(2)**,— 25
- “(a) the new organisation is the mandated iwi organisation of the relevant iwi for the purposes of this Act; and
- “(b) any registered coastline entitlement held by the existing organisation is to be treated as a registered coastline entitlement held by the new organisation; and 30
- “(c) any coastline claim, agreement, or written statement of the existing organisation under Part 1 of Schedule 6 is to be treated as a coastline claim, agreement, or written statement of the new organisation.
- “(2) However, to avoid doubt, section 136(1)(b) does not require the specified settlement quota to be transferred to the new organisation under that provision. 35



- “(3) Subpart 2 of Part 4 does not apply to, and section 136(1)(a) does not prevent, the transfer of the specified settlement quota under **section 18E(3)**.
- “(4) Sections 69 to 73 do not apply to the transfer of the specified income shares under **section 18E(3)**. 5
- “**18G Remedy if specified settlement assets not transferred**
- “(1) This section applies if all the specified settlement assets are not transferred on the proposed transfer date as required by **section 18E(3)**.
- “(2) The Court may make orders as it thinks fit, including— 10
- “(a) an order to cancel a transaction or contract for the transfer of any specified settlement assets:
- “(b) an order to vest any specified settlement assets in an asset-holding company of the existing organisation or of the new organisation: 15
- “(c) an order to vest any consideration for the transaction or contract in the new organisation:
- “(d) an order directing Te Ohu Kai Moana Trustee Limited—
- “(i) to recognise the new organisation as the mandated iwi organisation for the iwi in place of the existing organisation in accordance with **section 18E(2)(a) and (b)**; or 20
- “(ii) to reverse any such recognition so that the existing organisation is reinstated as the mandated iwi organisation for the iwi: 25
- “(e) any other order, if the new organisation has on-sold, or has granted any interest in or security over, any specified settlement assets:
- “(f) an order that the costs of the applicant be met by the parties to the transaction or contract. 30
- “(3) Orders made under **subsection (2)** may be made—
- “(a) on the application of—
- “(i) a party; or
- “(ii) an adult member of an iwi whose mandated iwi organisation is a party; or 35
- “(iii) a mandated iwi organisation; or
- “(iv) Te Ohu Kai Moana Trustee Limited; and

- “(b) on the terms and conditions that the Court thinks fit, so long as the result is the following:
- “(i) all specified settlement assets are vested in an asset-holding company of either the existing organisation or the new organisation; and 5
- “(ii) that organisation is recognised as the mandated iwi organisation for the iwi.
- “(4) If Te Ohu Kai Moana Trustee Limited reverses recognition of the new organisation in accordance with an order of the Court,— 10
- “(a) the recognition of the existing organisation is to be treated as having continued as if the new organisation had never been recognised; and
- “(b) the effects under **section 18F(1)** of recognising the new organisation are to be treated as if they had never occurred.” 15

## 10 Interpretation

The definition of **joint mandated iwi organisation** in section 19 is amended by inserting “, or a new organisation recognised in place of that organisation under **section 18E(2)**,” 20 after “section 13(1)”.

## 11 Discretion to allocate and transfer

Section 135(1) is amended by inserting “, or the iwi’s first mandated iwi organisation (for a mandated iwi organisation that replaced another organisation under **section 18E(2)**,” 25 after “when it”.

## 12 Limitations applying if mandated iwi organisation receives settlement quota under section 135

Section 136(1) is amended by inserting “, or a new organisation recognised in place of that organisation under **section 18E(2)**,” after “the mandated iwi organisation”. 30

## 13 Restrictions on disposal of settlement quota

Section 161(2) is amended by adding “of the relevant iwi”.

**14 Schedule 7 amended**

- (1) Paragraph (a) of kaupapa 2 of Schedule 7 is amended by inserting the following subparagraph after subparagraph (ii):
- “(iia) on the recognition of a new mandated iwi organisation in place of the existing mandated iwi organisation; and” 5
- (2) Kaupapa 4 of Schedule 7 is amended by adding the following subclause:
- “(4) However, in the case of a general meeting of a mandated iwi organisation required by **section 18B(4)** (which relates to recognition of a new organisation in place of the existing organisation), the meeting must be notified by both— 10
- “(a) a public notice that includes—
- “(i) the information required under subclause (1); and
- “(ii) advice that a vote is to be taken to approve the proposal to have the new organisation recognised in place of the existing organisation; and 15
- “(iii) if the new organisation seeks recognition by meeting the criteria in section 14, advice that a vote is to be taken to ratify the constitutional documents of the new organisation; and 20
- “(b) a private notice, sent to every adult member on the register of iwi members, that includes—
- “(i) the information required for the public notice; and 25
- “(ii) a copy of the ballot paper for the vote or votes to be taken at the meeting; and
- “(iii) advice as to the address to which, and the date by which, the completed ballot paper must be returned.” 30

**Part 3****Maori Trust Boards Act 1955****15 Principal Act amended**

**This Part** amends the Maori Trust Boards Act 1955.

**16 Interpretation**

(1) Section 2(1) is amended by inserting the following definitions in their appropriate alphabetical order:

“**accounting period**, for a Board, means—

“(a) a period of 1 year ending on the Board’s balance date; 5  
or

“(b) if the Board’s balance date changes, the period starting on the day after the last balance date before the change and ending on the new balance date

“**balance date**, for a Board, means—

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“(a) the end of 31 March; or

“(b) the end of another date that the Board adopts as its balance date, as long as a balance date is never more than 15 months after the last balance date”.

(2) Section 2(2) is repealed.

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**17 New heading and sections 23C and 23D inserted**

The following heading and sections are inserted after section 23B:

*“Requirement for annual hui*

**“23C Annual hui**

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“(1) A Board must hold a hui for the beneficiaries of the Board no later than 6 months after the balance date of the prior accounting period.

“(2) The Board must do the following things at the hui:

“(a) report on its activities since the last hui: 25

“(b) report on the activities it plans for the future:

“(c) present its annual report (prepared under **section 31**) for the prior accounting period:

“(d) present a budget (prepared under **section 31A**) for the next accounting period that starts after the hui. 30

“(3) To avoid doubt, this section and **sections 23D and 31 to 32** do not limit the Maori Fisheries Act 2004 in relation to a Board that is a mandated iwi organisation under that Act.

**“23D Notice of annual hui**

“(1) A Board must give public notice of the following matters to its beneficiaries— 35

- “(a) the time and location of a hui to be held under **section 23C**; and
- “(b) details of when and how a beneficiary may obtain a copy (whether printed or electronic) of the annual report to be presented at the hui. 5
- “(2) The notice must be given no later than 3 months before the date of the hui.
- “(3) Section 46(2) applies to the notice.”
- 18 Additional grants and payments by Boards**
- Section 24A(b) is amended by omitting “financial year” and substituting “accounting period”. 10
- 19 New heading and sections 31 to 32 substituted**
- Sections 30A to 32 are repealed and the following heading and sections substituted:
- “Annual reporting and other accountability requirements”* 15
- “31 Annual report (including financial statements)”**
- “(1) After an accounting period ends, a Board must prepare an annual report on the Board’s affairs during the accounting period.
- “(2) The annual report for an accounting period must be prepared at least 1 month before the day on which the hui to present the report is to be held under **section 23C**. 20
- “(3) The annual report must include—
- “(a) the following financial statements for the Board for the accounting period: 25
- “(i) a statement of financial position as at the balance date; and
- “(ii) an income and expenditure statement; and
- “(iii) a statement of cash flows, if required by an applicable financial reporting standard; and 30
- “(iv) any notes or documents giving information relating to the statements; and
- “(b) the auditor’s report on the financial statements.
- “(4) The financial statements must comply with generally accepted accounting practice. 35

- “(5) The financial statements and the annual report must be dated and signed on behalf of the Board by 2 members and the secretary of the Board.
- “(6) In this section,—
- “**applicable financial reporting standard** has the meaning given by section 2(1) of the Financial Reporting Act 1993 as if a Board were a reporting entity under that Act
- “**generally accepted accounting practice** has the meaning given by section 3 of the Financial Reporting Act 1993 as if a Board were a reporting entity under that Act. 10
- “**31A Annual budget**
- Before the start of an accounting period, a Board must prepare a budget for the accounting period that states the Board’s expected income and expenditure for the period.
- “**31B Audit requirements** 15
- “(1) A Board must—
- “(a) have its annual financial statements audited; and
- “(b) obtain the auditor’s report on the financial statements.
- “(2) The auditor must be—
- “(a) a chartered accountant (as defined by section 19 of the New Zealand Institute of Chartered Accountants Act 1996); or 20
- “(b) eligible to act as an auditor under section 199(1)(c) or (d) of the Companies Act 1993.
- “**32 Annual report and budget must be provided to Minister** 25
- “(1) A Board must provide copies of the following documents to the Minister for his or her information:
- “(a) an annual report prepared under **section 31**;
- “(b) a budget prepared under **section 31A**.
- “(2) The copy of a document must be provided no later than 1 30 month after the document is prepared.”
- 20 Consequential repeal of annual hui provisions in 5 Acts and omission of item from schedule**
- (1) The following provisions are repealed:

- (a) section 6 of the Hauraki Maori Trust Board Act 1988:
  - (b) section 9 of the Maniapoto Maori Trust Board Act 1988:
  - (c) section 6 of the Te Runanga o Ngati Porou Act 1987:
  - (d) section 8 of the Te Runanga o Ngati Whatua Act 1988:
  - (e) section 7 of the Whanganui River Trust Board Act 1988. 5
- (2) The item relating to Maori Trust Boards in Schedule 1 of the Public Audit Act 2001 is omitted.

**21 Transitional provision for when new provisions apply to each Maori Trust Board**

- (1) In this section, the **transition date** for a Board means the starting date of— 10
- (a) the second accounting period of the Board that starts on or after the commencement of **this Part**, unless **paragraph (b)** applies:
  - (b) the first accounting period of the Board that starts on or after the commencement of **this Part**, if that date is appointed for the Board by the Governor-General by an Order in Council made on the recommendation of the Minister. 15
- (2) The principal Act, as amended by **this Part**, applies— 20
- (a) to a Maori Trust Board only on and from the Board’s transition date; and
  - (b) in relation to only the accounting periods of the Board that start on or after the Board’s transition date.
- (3) Otherwise, the principal Act applies to the Board, and in relation to its accounting periods, as if **this Part** had not amended the principal Act. 25
- (4) A provision repealed by **section 20(1)** continues to apply, as if it had not been repealed, until the start of the transition date of the Board to which it applies. 30
- (5) Despite **subsections (2) and (3)**, and anything in the principal Act, a Board must—
- (a) hold a hui for the beneficiaries of the Board no later than 6 months after the Board’s transition date, at which the Board must— 35

- (i) report on its activities since its transition date or, if the Act that constitutes the Board provides for it to hold hui, since its last hui; and
  - (ii) report on the activities it plans for the future; and
  - (iii) present its financial statements for the prior accounting period that were prepared and audited as required by the principal Act before **this Part** amended it; and 5
  - (iv) present a budget (prepared under **section 31A** of the principal Act) for the next accounting period that starts after the hui; and 10
  - (b) give public notice to its beneficiaries of the time and location of the hui—
    - (i) no later than 3 months before the date of the hui; and 15
    - (ii) in accordance with section 46(2) of the principal Act.
- (6) In this section, **accounting period** and **Maori Trust Board** have the meanings given by section 2(1) of the principal Act.

## Part 4

20

### Te Ture Whenua Maori Act 1993

#### 22 Principal Act amended

**This Part** amends Te Ture Whenua Maori Act 1993.

#### 23 New section 24B inserted

The following section is inserted after section 24A:

25

##### “24B Power to award interest on debt or damages

The Court, in its proceedings, has the same powers to award interest on any debt or damages as the District Court has under section 62B of the District Courts Act 1947 in its own proceedings.”

30

#### 24 New heading inserted above section 27

The following heading is inserted above section 27:



*“Other provisions about jurisdiction and powers”.*

- 25 Enforcement of orders for payment of money**  
 Section 81(2) is amended by omitting “in accordance with the practice of that Court” and substituting “as if the order had been made in a proceeding of the District Court”. 5
- 26 Special provisions relating to testamentary promises and family protection**  
 Section 106(1) and (2) are amended by omitting “of any person” and substituting in each case “to any person”. 10
- 27 Alienation by trustees**
- (1) Section 150A(3)(b) is amended by omitting “lease, licence, or forestry right, for a term of more than 21 years (including any term or terms of renewal), or mortgage” and substituting “any of the following things”. 15
- (2) Section 150A(3)(b) is amended by adding the following subparagraphs:
- “(i) a mortgage:
- “(ii) an alienation other than a sale, gift, or mortgage (for example, a lease, licence, forestry right, easement, profit, or any other charge or encumbrance), for a term of more than 21 years, including any term or terms of renewal, or without a limited term.” 20
- (3) Section 150A is amended by adding the following subsection: 25
- “(4) The trustees of a trust constituted under Part 12 who execute or obtain a transfer, variation, discharge, or surrender of anything to which subsection (3)(b) applies must send a copy of the instrument to the Registrar for noting, and the Registrar must note the contents of the instrument.” 30
- 28 Alienation by Maori incorporation**
- (1) Section 150B(3)(b) is amended by omitting “lease, licence, or forestry right, for a term of more than 21 years (including any

- term or terms of renewal), or mortgage” and substituting “any of the following things”.
- (2) Section 150B(3)(b) is amended by adding the following subparagraphs:
- “(i) a mortgage: 5
  - “(ii) an alienation other than a sale, gift, or mortgage (for example, a lease, licence, forestry right, easement, profit, or any other charge or encumbrance), for a term of more than 21 years, including any term or terms of renewal, or without a limited term.” 10
- (3) Section 150B is amended by adding the following subsection:
- “(4) A Maori incorporation that executes or obtains a transfer, variation, discharge, or surrender of anything to which subsection (3)(b) applies must send a copy of the instrument to the Registrar for noting, and the Registrar must note the contents of the instrument.” 15
- 29 Alienation by other owners**
- (1) Section 150C(3)(b) is amended by omitting “if the alienation is by way of lease, licence, forestry right, profit, mortgage, charge, or encumbrance” and substituting “for any other alienation (for example, a lease, licence, forestry right, easement, profit, mortgage, charge, or encumbrance, or a transfer or variation of any of those things)”. 20
- (2) Section 150C is amended by adding the following subsection: 25
- “(4) A person referred to in section 147(1)(a), (b), or (c) who executes or obtains any of the following instruments must send a copy of the instrument to the Registrar for noting, and the Registrar must note the contents of the instrument:
- “(a) a transfer of anything to which subsection (3)(b) applies, if the transfer is not itself an instrument of alienation: 30
  - “(b) a discharge or surrender of anything to which subsection (3)(b) applies.”

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**30 Maori incorporations to have constitution**

Section 268(3) is amended by omitting “in accordance” and substituting “in any way that is not inconsistent”.

**31 Minor amendments**

The principal Act is also amended as set out in **the Schedule**. 5

**32 Amendments to Maori Incorporations Constitution Regulations 1994**

- (1) This section amends the Maori Incorporations Constitution Regulations 1994.
  - (2) Regulation 2 is amended by omitting “section 253A” and substituting “sections 253A and 268(3)”. 10
  - (3) Rule 4(1)(h) of Schedule 1 is amended by inserting “or 268(3)” after “section 253A”.
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**s 31**

**Schedule**  
**Minor amendments to Te Ture Whenua**  
**Maori Act 1993**

**Section 30I(6)**

Omit “of the principal Act before this Act” and substitute “before Te Ture Whenua Maori Amendment Act 2002 (the Maori Land Amendment Act 2002)”. 5

**Section 95(3)(b)**

Omit “on” and substitute “in”.

**Section 193(2)(a)**

Omit “the it be served” and substitute “it be served”. 10

**Compare note for section 201**

Repeal and substitute “Compare: 1953 No 94 s 249A; 1959 No 90 s 21; 1975 No 135 s 4”.

**Section 222(1)(e)**

Add “; or”. 15

**Section 249(3)**

Omit “incorporating” and substitute “incorporating”.

**Section 268(5)**

Omit “Maori Land District” and substitute “Maori Land Court district”. 20

**Section 295(2)**

Omit “covenants” and substitute “covenants”.

**Section 313(1)**

Omit “has” and substitute “had”. 25