

<b>Title</b>	<b>Describe the purpose, establishment requirements, and key legislative responsibilities related to Māori Incorporations</b>		
<b>Level</b>	<b>4</b>	<b>Credits</b>	<b>2</b>

<b>Purpose</b>	People credited with this unit standard are able to describe the purpose, establishment requirements, and key legislative responsibilities related to Māori Incorporations
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<b>Classification</b>	Whenua > Governance of Māori Authorities
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<b>Available grade</b>	Achieved
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## Guidance Information

### 1 Definitions

A *Māori authority* is an entity status that is subject to specific legislative requirements, including a specific tax rate, accounting and compliance procedures. A Māori authority may be a trustee of a trust or company. There is set criteria that govern what types of organisations that are eligible to become a Māori authority. Generally, it includes entities that manage or administer assets held in common ownership by Māori. However, while an organisation may be eligible, there is no mandatory requirement for them to become a Māori authority.

A *Māori entity* refers to ahu whenua trusts, pūtea trusts, whānau trusts, whenua tōpū trusts, kaitiaki trusts, Māori incorporations, Māori reservations (e.g. marae/Māori committees), rūnanga, iwi authorities, hapū cluster groups, hauora organisations, Māori asset holders, kura kaupapa Māori, kōhanga reo, wānanga, all Māori non-government organisations (e.g. Māori Woman's Welfare League), New Zealand Māori Council, district Māori councils, local government sector, Māori/iwi advisory groups, and community committees with generic kaupapa Māori (e.g. sports club, church groups, kaumātua groups).

- 2 Legislation includes but is not limited to – Charitable Trust Act 1957; Charities Act 2005; Income Tax Act 2007; Māori Incorporations Constitution Regulations 1994; Māori Reservations Regulations 1994; Resource Management Act 1991; Te Ture Whenua Māori Act 1993; Trusts Act 2019, their amendments and any other relevant Acts, available at [www.legislation.govt.nz](http://www.legislation.govt.nz).

### 3 Resource Support

Campbell, B. (2011). *Governance in the collective: A study of two models*. Massey University.

Doherty, W. (2012). Raranga framework – He raranga kaupapa. In *Conversations On Mātauranga Māori* (pp. 15-36). New Zealand Qualifications Authority.

<https://www.nzqa.govt.nz/assets/Maori/ConversationsMMv6AW-web.pdf>.

- Edwards, S. (2012). Nā te mātauranga Māori ka ora tonu te ao Māori. In *Conversations On Mātauranga Māori* (pp. 36-58). New Zealand Qualifications Authority. <https://www.nzqa.govt.nz/assets/Maori/ConversationsMMv6AW-web.pdf>.
- Edwards, S. (2009). *Titiro whakamuri kia mārama ai te wao nei: Whakapapa Epistemologies and Maniapoto Māori Cultural Identities*. (Unpublished doctoral thesis) Massey University, Palmerston North, New Zealand.
- Kelly, N.C., Kelly, C., Kelly, G. (2005). *Law of Trusts and Trustees* 6<sup>th</sup> Edition. Wellington, LexisNexis.
- Ministry of Justice. (2020). *Māori Land Court*. <https://maorilandcourt.govt.nz/>.
- New Zealand Legislation. (2020). Trusts Act 2019. <http://www.legislation.govt.nz/act/public/2019/0038/latest/DLM7382904.html>
- OECD. (2004). *Principles of Corporate Governance*. <http://www.oecd.org/dataoecd/32/18/31557724.pdf>.
- Smith, L.T. (1999). *Decolonising methodologies: Research and indigenous peoples*. London: Zed Books.
- Te Puni Kōkiri. (2020). *Tupu NZ. Māori Land: Growing whānau through whenua*. <https://www.tupu.nz/>.
- Te Tumu Paeroa (2020). *Te Tumu Paeroa, Māori Trustee and Māori Land Court*: <https://www.tetumupaeroa.co.nz/about-us/te-tumu-paeroa-maori-trustee-maori-land-court/>.

- 4 Resource support listed above is given as a guide only and is not intended to be in any way prescriptive. It is envisaged that different areas may have their own written and unwritten repositories of knowledge relevant to this unit standard.

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## Outcomes and performance criteria

### Outcome 1

Describe the purpose, establishment requirements, and key legislative responsibilities related to Māori Incorporations

### Performance criteria

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|-------|---|
| 1.1   | Describe the purpose of and requirements to establish a Māori Incorporation.  |
| Range | may include but is not limited to purpose, resolution, constitution, interim committee, shareholding, freehold land ownership, lease or sale of land, investment and share register.<br>evidence of two is required.  |
| 1.2   | Describe legislative requirements of a Māori Incorporation shareholders' meeting.   |
| Range | may include but is not limited to notification, reporting, attendance, voting, proxies, postal votes, quorum, special resolutions, presentation of accounts, appointment of auditor, appointment of share valuer, payment of dividends.<br>evidence of two is required. |

## 1.3 Describe the legislative requirements of a committee of management.

**Range** may include but is not limited to officers, constitution, tenure, voting, appointment, removal, remuneration, employment, quorum, borrowings, accounts, audit of accounts, dividend, operations, maintenance, register of interest, personal liability and investment. evidence of two is required.

<b>Replacement information</b>	This unit standard and unit standards 33489 and 33498 replaced unit standard 21653.
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<b>Planned review date</b>	31 December 2030
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**Status information and last date for assessment for superseded versions**

Process	Version	Date	Last Date for Assessment
Registration	1	27 November 2025	N/A

<b>Consent and Moderation Requirements (CMR) reference</b>	0166
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This CMR can be accessed at <http://www.nzqa.govt.nz/framework/search/index.do>.

**Comments on this unit standard**

Please contact NZQA Māori Qualifications Services [mqs@nzqa.govt.nz](mailto:mqs@nzqa.govt.nz) if you wish to suggest changes to the content of this unit standard.