WAITANGI TRIBUNAL

WAI 5

Concerning the Treaty of Waitangi Act 1975

And

A Claim by Mr T T P B Puriri for the trustees of Te Tii (Waitangi) B3 relating to land tax

Minister of Maori Affairs
Minister's Office
Parliament Buildings
Wellington

Dear Minister

On 6 April 1979 the Secretary of the Te Tii (Waitangi) B3 Trust wrote to us asking to make representations in connection with the imposition of land tax on land administered by trustees under section 438 of the Maori Affairs Act 1953.

In a memorandum dated 29 May 1979 we took this to mean that the claimants were claiming that they 'are, or likely to be prejudicially affected by the levying under the Land Tax Act 1964 of land tax on land vested on trustees appointed under section 438 of the Maori Affairs Act 1953, and that the provisions of the Land Tax Act 1976 are inconsistent with the principles of the Treaty of Waitangi'.

We invited the claimants to file further particulars, and proposed to set a date for a hearing of the application.

However, on 16 August 1979 the claimants advised that they wished to withdraw their claim. The reason given was 'that Section 6(1) [of the Treaty of Waitangi Act 1975] is negated and overridden by Section 6(6) and that it is fruitless for any Maori or Maori group to make representations to the Tribunal'.

The claimants further stated that they had made their concerns known to the then Minister of Maori Affairs and the four Maori members of Parliament 'in the sincere hope that the necessary changes can be made to the Act'.

No further correspondence has been received from the claimants.

Section 6(6) of the Treaty of Waitangi Act 1975 provides:

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(6) Nothing in this section shall confer any jurisdiction on the Tribunal in respect of any Bill that has been introduced into the House of Representatives unless the Bill has been referred to the Tribunal pursuant to section 8 of this Act.

It is regrettable that the claimants saw this provision as preventing the Tribunal from adequately considering their grievance.

The provision merely limits the jurisdiction of the Tribunal where the House of Representatives is considering new law, to prevent the absurdity that would result if the Tribunal were to consider proposed legislation at the same time as Parliament.

The claimants' concerns about land taxes have been raised in several other claims presently before the Tribunal and the issue of land taxes will be fully considered in due course.

For these reasons we will not be inquiring further into this claim. This does not prejudice the claimants' right to file a fresh claim in relation to the same subject matter if they wish.

Dated at Wellington this 20th day of February 1990

Deputy Chief Judge A McHugh
Deputy Chairperson
for the Waitangi Tribunal