



Te whai hua, kia ora? Te whai tāke, kia tika!

## Kaupapa 5: Te Tātari Tāke Pakihi

“Ngā Kaupapa Tāke”

Ingoa:

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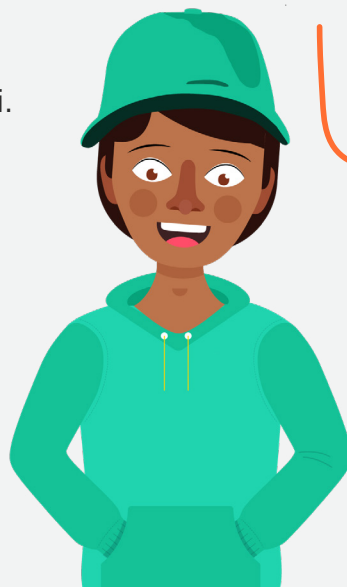
**28** He Ngohe Aromatawai Tāke



# Kaupapa 5 - Te Tātari Tāke Pakihi

## Nau mai ki te kaupapa e kīia nei, ko Te Tātari Tāke Pakihi!

Mā tēnei kaupapa koe e tautoko ki te whakaaro ki ngā ara rerekē e tū ai ngā pakihi i Aotearoa. Ka tirohia e tātou ngā ara tāke i aua pakihi, ā, ka tirohia ngā mōtika me ngā haepapa o ngā kaipakihi.



### I tēnei kaupapa, ka tūhuratia:

- **Wāhanga 1:** Ngā tūmomo hinonga pakihi
- **Wāhanga 2:** Ngā whakahaere monihua-kore
- **Wāhanga 3:** Utua ngā tāke i te wā tika

Mā tēnei kaupapa koe e tautoko mā te whakaatu i ngā mōhiohio e tika ana e pā ana ki ngā tāke mō ngā hinonga pakihi.



## Ka tautoko tēnei kaupapa i a koe ki ngā mea e whai ake nei:



### Ngā Hononga ki Te Whare Tapa Whā

Ka tautohu i te hāngai pea o ētahi ariā tāke, o ētahi māramatanga tāke ki Te Whare Tapa Whā



### Hei Mahi

He mahi hei whakaoti māu, hei āwhina i tō ako e pā ana ki te kaupapa o Kia Tika Ngā Tāke Pakihi.



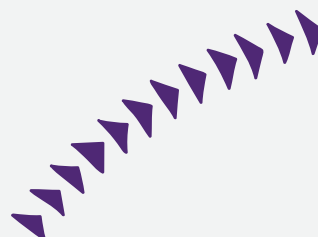
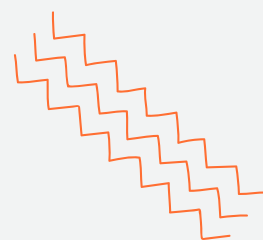
### He Ngohe Aromatawai Tāke

Ka whiriwhiri koe i tētahi mahi hei whakaatu i tō māramatanga ki te pūnaha tāke i Aotearoa. Mā tēnei ngohe pea ka mārama ake koe ki te hononga o ēnei māramatanga ki te Whare Tapa Whā.



### He Tikanga Tāke

He tikanga aromatawai hei aromatawai i ō whāinga.



# He Kupu Whakataki

Ko te painga atu mehemea e mōhio ana koe ki ngā tūmomo hinonga pakihi i a koe e whakawhanake ana i tō āheitanga ahumoni: ko koe pea tēnā ka whakatipu i tāu ake pakihi ā tōna wā. Mā tēnei kaupapa koe e tautoko ki te whai māramatanga ki te pānga o te hinonga pakihi ka whiriwhiria māu ki ngā whakahaere, ki ngā parenga ture me ngā tāke o taua pakihi. Ka tūhuratia hoki ngā hinonga monihua me ngā hinonga monihua-kore.

## Ngā hua ako

Kia oti i a koe te kaupapa nei, ka taea e koe te:

- ✓ whakaahua tētahi hinonga pakihi i Aotearoa
- ✓ whakarārangi ngā hinonga pakihi pātahi e toru
- ✓ whakamārama te rerekētanga o te hinonga monihua me te hinonga monihua-kore i Aotearoa
- ✓ whakarārangi ngā putanga tāke e whai take ai te tau IRD mō ngā hinonga pakihi i Aotearoa
- ✓ whakaahua ngā tūmomo āhuetanga o ngā hinonga pakihi i Aotearoa
- ✓ whakamārama ngā herenga tāke ki ngā hinonga monihua me ngā hinonga monihua-kore
- ✓ whakaahua ngā pāpātanga tāke mō ngā hinonga pakihi i Aotearoa pēnei i ērā e hāngai ana ki te pakihi kiritahi, ki ngā rūnanga manature Māori, ki te aha atu, ki te aha atu.

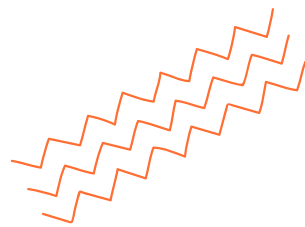
## Te paearu angitu

Hei te mutunga o tēnei kaupapa, me whiriwhiri koe i tētahi ngohe aromatawai hei whakaoti māu. Hei tautoko i tō ako me mātua whakaoti te wāhanga o Ngā Hononga ki Te Whare Tapa Whā me ngā mahi katoa kia pai ai tō whakaatu i tō māramatanga ki ngā hanga rerekē o ngā pakihi i Aotearoa me te tūhura i ngā momo herenga tāke.

### E angitu ai koe, me:

- ✓ tautuhi i ngā ara pātahi e toru e tū ai tētahi hinonga pakihi i Aotearoa
- ✓ whakamārama te āhua o te whanaketanga o tētahi hinonga pakihi, tae atu ki tōna hanga me ana tāke
- ✓ whakarārangi i ngā take me tono tau IRD tētahi hinonga pakihi
- ✓ whakamārama i ngā hinonga monihua rerekē
- ✓ whakataurite i ngā hinonga monihua me ngā hinonga monihua-kore
- ✓ whakamārama i ngā pāpātanga rerekē o ngā hinonga pakihi
- ✓ titiro ki te paetukutuku a IRD, a Te Tari Taake kia mārama ki a koe te wāhi pai ki te kite i ngā pārongo kua tūhonotia.





# Wāhanga 1

## Ngā tūmomo hinonga pakihi

### He aha te āhua o te hinonga pakihi i Aotearoa

Ko te hinonga pakihi tētahi whakahaere kua tīmataria e tētahi, e ētahi tāngata rānei. Ko tana mahi matua, ko te pakihi, ko te tauhokohoko rānei.

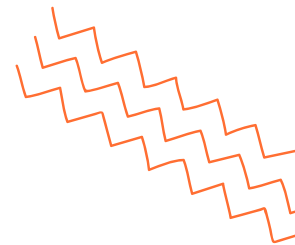
Inā te nui o ngā momo hinonga pakihi, ā, he huanga, he takarepatanga hoki kei tēnā momo, kei tēnā momo e tika ana kia whakaarotia i a koe e whakarite pakihi ana. Ko ngā momo hinonga pakihi pātahi te pakihi kiritahi, ngā rangapū mahitahi, me ngā umanga.

### He aha te hinonga pakihi kiritahi?

Ko te pakihi kiritahi tētahi tangata ko ia te rangatira, ko ia hoki te kaimahi. Māna anake ngā kawenga o tana pakihi e pīkau, māna hoki te pakihi e whakahaere. Whakamahia ai tō rātou tau tāke whaiaro i āna mahi tauhokohoko. Mā tēnei momo hinonga e māmā ake ai ngā mahi whakahaere me te pūnaha tāke atu i te tū hei umanga, arā, hei hinonga pakihi ā-ture. Mā te pakihi kiritahi ngā kawenga ā-ture o tana pakihi e pīkau, arā, ki te hinga te pakihi i te nama, mā taua tangata tonu te nama e utu. Kāore koe e whakaruruhautia ki te taha ki te ture, nā reira ko te painga atu mehemea ka torohia ngā ratonga ture i mua i te huatakitanga o te hinonga pakihi kiritahi.

### He aha te rangapū mahi tahi?

I ngā ritenga o te rangapū mahi tahi, nā kōrua ko tētahi atu, ko ētahi atu rānei te pakihi, ka mutu, mā kōrua, mā koutou rānei ngā kawenga (mō ngā pūkenga) me ngā rauemi e pīkau. He māmā noa iho te ara whakarite rangapū mahi tahi, ka mutu, ka whakapuakitia tō moni whiwhi i tō puka tāke takitahi. Ka hāngai tahi hoki ngā monihua me ngā moni ngaro ki te rūnanga. Ki te hinga tō pakihi i te nama, mā kōrua/koutou ngā nama e utu. Ka oti i a kōrua/kōutou tētahi kirimana rangapū mahi tahi te tuhi i mua i te whakaritenga o te pakihi. Kāore koutou e whakaruruhautia ki te taha ki te ture hei rangapū mahi tahi, nā reira ko te painga atu mehemea ka torohia ngā ratonga ture i mua i te huatakitanga o te hinonga rangapū mahi tahi.



## He aha te umanga?

Ko te umanga te momo hinonga pakihi ka noho wehe ā-ture i te hunga nā rātou te umanga. He monihua, he moni ngaro ka taea e te umanga i te paunga o te tau ahumoni. Ko ngā moni ngaro ka whakamahia hei whakaiti i te tāke moni whiwhi me utu e te umanga. Kotahi te tangata nāna te umanga, tokomaha rānei ngā tāngata nā rātou te umanga. Ka kīia he kaiwhaipānga ngā tāngata nā rātou te umanga. Ka tautoko ā-ahumoni ngā kaiwhaipānga, mā rātou hoki ngā monihua.

Kei te āhua o te hanga o te umanga, engari ki te kore ētahi āhuatanga e tika, ka tāwharautia koe, otirā ō pūtea, e te ture. Ki te hinga te umanga i te nama, kāore koe e pīkau i aua nama, mā te umanga kē. He nui kē atu ngā mahi whakahaere, ā, he iti ake te tāke ka utua e tētahi umanga. Ina utua ngā kaiwhaipānga ki ngā monihua, ka mate pea te umanga ki te utu tāke atu anō i taua wā.

I ēnei hinonga pakihi e toru, kotahi anake te hinonga ā-ture, arā, ko te umanga tērā. Me rēhita i te umanga ki te Tari Umanga o Aotearoa kia whaimana ā-ture ai.

| He kuputaka                           |                              |
|---------------------------------------|------------------------------|
| Te kupu Māori                         | Te kupu Pākehā               |
| hinonga pakihi                        | business entity              |
| tauhokohoko                           | trading                      |
| huanga                                | advantage                    |
| takarepatanga                         | disadvantage                 |
| umanga                                | company                      |
| ā-ture                                | legal                        |
| whakapuaki                            | declare                      |
| whakaruruhautia ki te taha ki te ture | legal protection             |
| Tari Umanga o Aotearoa                | New Zealand Companies Office |

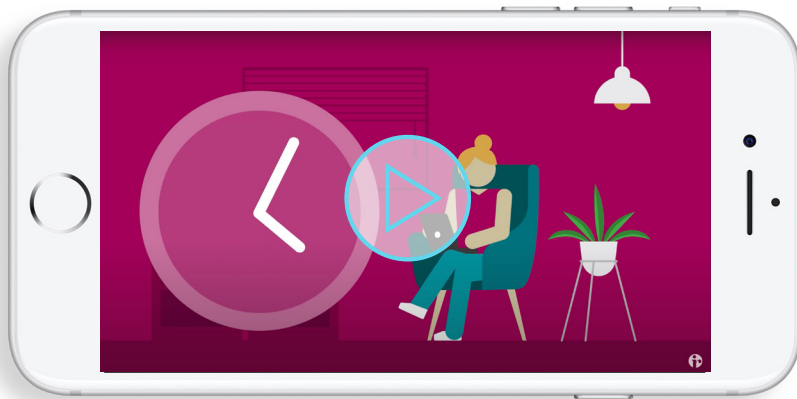


## Hei mahi 1 – He mahi kāinga

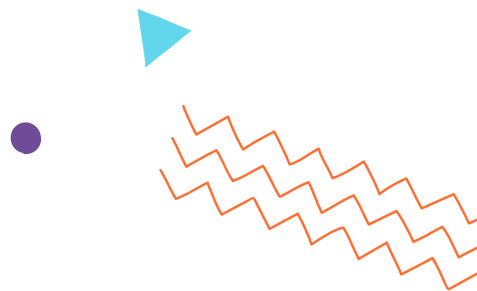
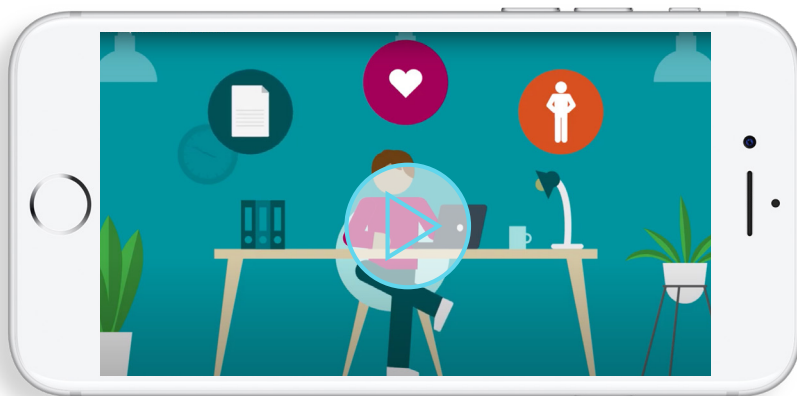
Ko te painga atu mehemea ka mātakitaki koe i ngā ataata reo Pākehā e whai ake ana, he mahi kāinga whakature-kore, arā, māu anō koe e kuhu. Mātakina ngātahitia ki te taha o tō whānau e hiahia ana ki te tautoko i a koe. Ka whakamāramatia:

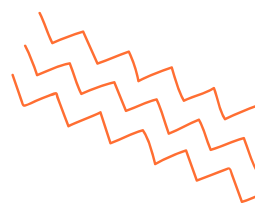
- 1) ngā āhuatanga matua o te tū hei pakihi kiritahi
- 2) ngā mahi matua o te whakarite rangapū mahi tahi
- 3) te momo hinonga pakihi ka pai ki a koe.

Ka whakamāramatia, i tēnei ataata, ngā āhuatanga matua o te tū hei pakihi kiritahi.

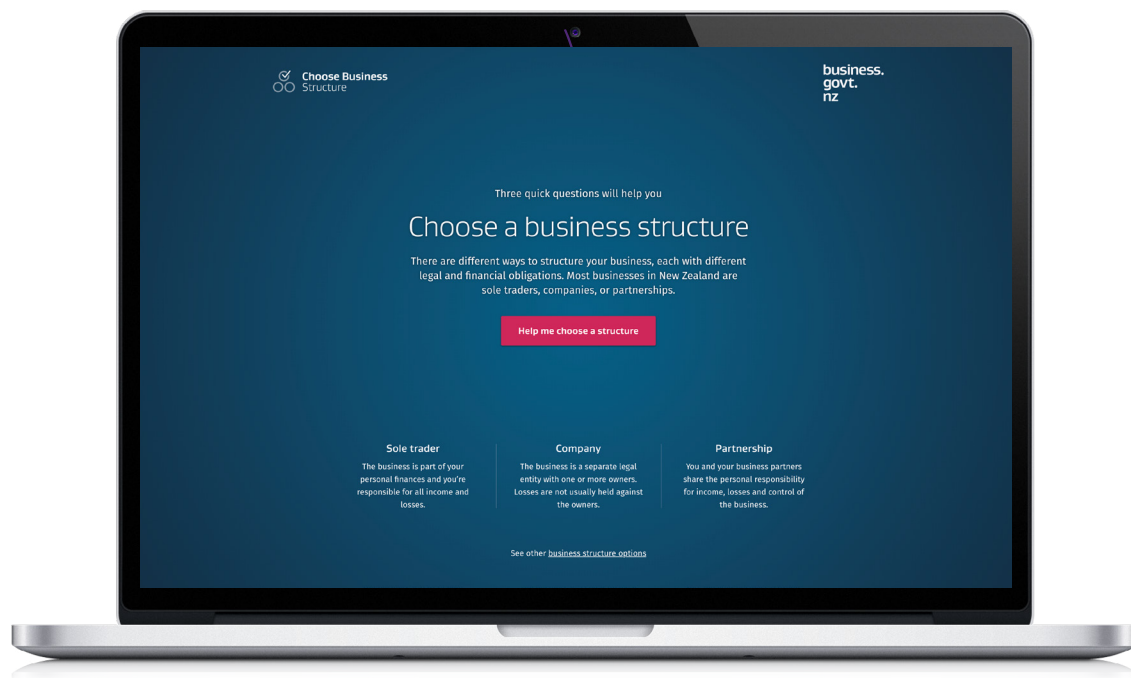


Ka whakamāramatia, i tēnei ataata, ngā āhuatanga matua o te whakarite rangapū mahi tahi.





Mēnā e hiahia ana koe ki ētahi atu mōhiotanga mō te momo hinonga pakihi ka pai ki a koe, tēnā tirohia te pae tukutuku a **Te Tari Taake**.



Torohia ngā hononga kei raro iho nei kia kitea he mōhiotanga atu anō:

- **He mōhiotanga atu anō kia pai ai tō mārama ki te hanga o te umanga pai ki a koe**
- **Ka kitea i te pae tukutuku a Te Tari Taake he mōhiotanga atu anō**



## Hei mahi 2

He mahi takirua, tēnā:

**1)** Tuhia ētahi pakihi, he pitomata ōna, tērā pea ka whakaritea i tō wehenga i te kura.

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**2)** Tuhia hoki ki te taha o aua pakihi mehemea he pakihi kiritahi, he rangapū mahi tahi, he umanga rānei me te whakamārama hoki i ō kōwhiringa.

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**3)** Whakamāramatia ngā whakaritenga tīmatanga mō te hinonga pakihi kiritahi, o te rangapū mahi tahi rānei?

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## Ngā Hononga ki Te Whare Tapa Whā

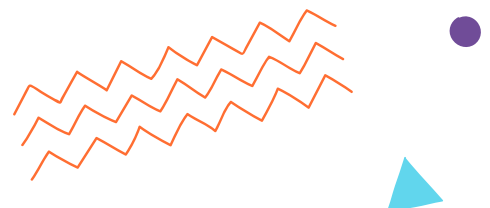
E \$70 miriona te takiwā o te uara o te Ōhanga Māori i tēnei wā, ā, ko ngā umanga Māori iti ērā e whakakapi ana i te 70% o taua uara. I mōhio rānei koe e āhei ana tētahi pakihi ki te tautohu mehemea he pakihi Māori rānei rātou i te rēhita **NZBN**?

Ko ētahi awenga tērā pea ka pā ki te whakatau ki te tū hei pakihi Māori, ko te rangatiratanga, ko te momo whakahaere, ko ngā kaimahi, ko ngā mātāpono me ngā tikanga, ko ngā tikanga whakahaere, ko ngā tohu, ko ngā whakatairanga, ko ngā rawa whaikiko (te whenua rānei, te taiāpure rānei, hei tauira), ko ngā rawa kiko-kore pēnei i ngā ariā kaupapa Māori, ko ngā mātauranga Māori rānei (<https://www.mbie.govt.nz/about/news/maori-business-identifier-goes-live/>).

I te tūtohi kei raro iho nei, tēnā whakamāramatia ngā āhuatanga pai i ngā pakihi Māori (pēnei i **Pipī Mā**) ka pā ki te Whare Tapa Whā o koutou ko tō whānau. Me oti i a koutou te mahi e whai nei.

He mahi ā-rōpū:

- 1)** Rangahaua tētahi pakihi Māori, mā koutou anō e tohu te momo. He umanga Māori rongonui rānei, he pakihi ā-tuihono rānei nā tētahi o tō whānau, he aha atu rānei.
- 2)** Whakaotihia te tūtohi kei raro iho nei mā te whakamārama i ngā āhuatanga pai o te pakihi kua whiriwhiria ka pā ki te Whare Tapa Whā o koutou ko tō whānau. Whakaotihia te nui o te pou, ngā taha rānei o te Whare Tapa Whā ka taea.



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| He kuputaka    |                   |
|----------------|-------------------|
| Te kupu Māori  | Te kupu Pākehā    |
| whakature-kore | non-compulsory    |
| matua          | basics            |
| rawa whaikiko  | tangible assets   |
| rawa kiko-kore | intangible assets |

## He tūmomo hinonga pakihi anō

### Te umanga taunaha tāpui

Ko te hanga umanga e rite tonu ana te kitea, ko te Umanga Taunaha Tāpui. Ka āpitihia te kupu rāpoto 'Ltd' ki te ingoa o te umanga. He kaiwhakahaere kua tohua i ngā umanga taunaha tāpui, mā rātou te umanga e whakahaere. He kaiwhaipānga hoki ko tā rātou he tuku pūtea ki te umanga.

Ka noho te katoa o ngā kawenga ā-ture, ā-ahumoni hoki ki te umanga taunaha tāpui. Ko te pūnama a ngā kaiwhaipānga tērā e noho here ana. Nā reira ka noho tawhiti ngā tūraru i ngā kaiwhaipānga ahumoni whaiaro, nā te mea kāore rātou e pīkau i ngā nama o te umanga.

Ka pīkau noa ngā kaiwhaipānga i:

- ngā nama i ā rātou ake hea
- ngā kupu taurangi kua whakatokoria e rātou ki ngā pēke pūtea, ngā ratonga rānei.

Te puna mōhiotia: [bus.govt.nz](http://bus.govt.nz)

## Ngā umanga ā-ohu

Ko te umanga ā-ohu tētahi momo umanga taunaha tāpui. Ko tā tēnei momo he whakaea i ngā hiahia pātahi o ana mema (ngā kaiwhaipānga) mā ngā ratonga arumoni. He rite tonu te kitea o te kupu 'ā-ohu' i ngā ingoa o ā rātou umanga.

Ko ētahi o ngā āhuatanga o ngā umanga ā-ohu:

- Me 60% hemihemi te nui o ngā mema e tauhokohoko ana (te hoko, te hoko atu rānei) me te umanga. He whānui te hanga o tēnei momo umanga, ka pai ngā mema hei whakarato, hei kiritaki, hei kaimahi rānei. Katoa ēnei mema me whai mana pōti.
- Me whai turepapa ka whakaahua i ngā mahi a te umanga ā-ohu - ka noho tēnei ki Te Tari Taake.
- He wāhanga nō ngā monihua ka whakahokia ki ngā kaiwhaipānga hei monihoki, he hea rānei atu i te monihoki.
- He rangiwhāwhā te toro o tēnei momo ki ngā rāngai maha, tae atu ki te ahuwhehua, ki te ahumāra, ki te ahumahi whakanao, ki te ratonga ahumoni, ki te ratonga tūāpapa, ki te mātauranga, ki te hauora, ki te ratonga hāpori, ki te hokorau, me te ratonga hokohoko.
- He mema kei te poari kaiwhakahaere.
- Me noho te 60% o te mana pōti ki ngā kaiwhaipānga kurutete.

Te puna mōhiotio: [bus.govt.nz](https://bus.govt.nz)

Koinei ētahi tauira o ngā umanga ā-ohu nui i Aotearoa: ko Fonterra, ko Foodstuffs, ko Farmlands, ko Southern Cross Healthcare.

## Ngā umanga mutunga-kore

Me uaua ka kitea tēnei momo umanga i Aotearoa. Ka noho te katoa o ngā kawenga ki ngā kaiwhaipānga, tae atu ki ngā nama kāore anō kia utua. I te nuinga o te wā, he mea whakarite ngā umanga mutunga-kore hei whakatutuki i ngā whakaritenga ture, i tētahi whakaritenga rānei nō tāwāhi. Ehara tēnei hanga pakihi i te hanga e tino pai ana ki te tangata, nā te mea ka noho ngā nama ki ngā rangatira tonu hei whakaea mā rātou.



## He aha te Rūnanga Manature Māori?

Ko te Rūnanga Manature Māori ka noho hei kaiwhakahaere i ngā rawa Māori mā ia tangata nāna aua rawa.

He rūnanga manature Māori **ngā pakihi arumoni ka tautoko i te rūnanga i āna mahi pakihi me āna mahi pāpori**, tae atu ki tana manaaki, ki tana whakawhanake rānei i ngā puna huarawa o taua rūnanga. Ko ngā tauira o te rangatiratanga, o te paearu whakahaere me te haumitanga ngā āhuatanga o ngā rūnanga manature Māori.

Te puna mōhiohio: <http://datainfoplus.stats.govt.nz>

Ko ngā marae te tauira matua pea o te Rūnanga Manature Māori; heoi anō, tērā pea ka whiriwhiria kia tākehia i raro i ngā ture tāke whānui. He mea whakarite ngā Rūnanga Manature Māori ki te tiaki i ngā rawa, pēnei i te whenua, i ngā mahinga kai, i te wai, i ngā ngahere, ka mutu, ko tā rātou he mahi kia whanake aua rawa kia pai ake ai ngā āhuatanga, pēnei i te ōhanga, i te pāpori, i te hauora hoki o ōna mema, tae atu hoki ki ā rātou hangarau me ā rātou te mahi hoki. Mā tēnei momo rūnanga hoki e whakahaere ngā moni ka utua e te Karauna me ngā kerēme whaimana i raro i te Tiriti o Waitangi. He iti ake te pāpātanga tāke tārewa ka tākehia mō ngā rūnanga manature Māori (17% atu i te 33%); heoi anō, e whakaae ana mā rātou e whiriwhiri mehemea ka hiahia rātou ki te pāpātanga tāke whānui.

Pānuihia ngā kōrero tāke i Rūnanga Manature Māori kei te hononga nei, ā, kimihia ngā paearu whakatū Rūnanga Manature Māori.

<https://www.ird.govt.nz/income-tax/income-tax-for-businesses-and-organisations/income-tax-for-maori-authorities>

## Te Rūnanga Manature Māori ā-Mōtū

Ko Ngā Ngaru te rūnanga manature Māori ā-mōtū i whakatūria ai hei māngai mō te iwi Māori i ngā take ōhanga, i ngā take pāpori, i ngā take taiao hoki. He mema ō tēnei momo whakahaere, ā, ko aua mema he tangata; he whakahaerenga ā-iwi, ā-hapori hoki; he pakihi Māori, he rāngai Māori; he kaimātauranga, he kairangahau hoki.

Te puna mōhiohio: **Ngangaru** ([maoriauthority.org](http://maoriauthority.org))

## Te Rūnanga Manature Māori ā-Mōtū

Pānuihia he kōrero atu anō mō te mahi a te Rūnanga Manature Māori ā-Motu, Ngā Ngaru, me tana tautoko i ngā whakahaere a ngā Rūnanga Manature Māori i te hauora, i te whiwhi mahi, i te hangarau, i te whakawhitiwhiti kōrero hoki, tae atu ki te whanaketanga pāpori.

**HOME | Ngā Ngaru ([maoriauthority.org](http://maoriauthority.org))**

Mēnā e hiahia ana koe ki ētahi atu kōrero mō ngā whenua **Māori me ngā Rūnanga Manature Māori**, tēnā pāwhiria te hononga nei.

| He kuputaka            |                           |
|------------------------|---------------------------|
| Te kupu Māori          | Te kupu Pākehā            |
| Umanga Taunaha Tāpui   | Limited Liability Company |
| pūnama                 | liability                 |
| kaiwhaipānga           | shareholder               |
| ratonga arumoni        | commercial service        |
| monihoki               | rebate                    |
| hokorau                | wholesale                 |
| kaiwhaipānga kurutete  | transacting shareholders  |
| Umanga Mutunga-kore    | Unlimited Company         |
| Umanga ā-Ohu           | Co-operative Company      |
| Rūnanga Manature Māori | Māori Authority           |
| puna huarawa           | asset base                |
| tāke tārewa            | provisional tax           |



## Hei mahi 3

Hei mahi ā-rōpū, tēnā matapakihia ngā whakaaro e rārangi mai ana:

**1)** Whakamāramatia te hinonga pakihi i Aotearoa.

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**2)** Whakarārangihia ngā hinonga pakihi e toru i Aotearoa.

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**3)** Whakamāramatia ngā rerekētanga matua o te umanga, o te pakihi kiritahi, me te rūnanga mahitahi.

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**4)** Mēnā e whakarite ana koe i tētahi pakihi hou, me whakamahi koe i tēhea nama tāke?

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**5)** He aha āu kupu akiaki ki te tangata e whai ana ki te whakatū umanga?

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**6)** He aha te rerekētanga o te umanga taunaha tāpui i te umanga mutunga-kore?

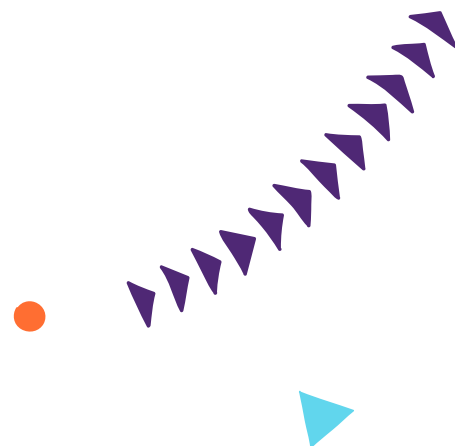
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# Wāhanga 2

## Ngā whakahaere monihua-kore



Ko ngā whakahaere monihua-kore tētahi momo hinonga pakihi he kanohi kitea i te hāpori, tērā pea e whai pānga ana hoki ki a koe. He whakahaere, he hinonga pēnei i ngā rōpū ohaoha, i ngā karapu, i ngā porihanga, me ngā pūnaha penihana.

### He aha te whakahaere monihua-kore?

E rua ngā āhuatanga matua e noho wehe ai ngā whakahaere monihua-kore i pakihi kē. Kāore ngā whakahaere monihua-kore e whai i ngā momo mahi e aro ana ki te monihua, ki te whai hua rānei ki ngā mema, ā, kāore e whakaae ana kia tohaina te moni, te rawa rānei ki ana mema.

He ture ā ngā whakahaere monihua-kore e tika ana kia whāia. Katoa ngā moni ka kohia, arā, ngā momo whiwhi, ngā takuhe, ngā koha, ngā taonga tuku iho, ngā tīkiti rāwhara, tae atu ki te moni ka whiwhi mā te hoko rawa, ka whakamahia hei hāpai i ngā mahi whakahaere.

Tērā pea he kaimahi whaiutu kei ngā whakahaere nei ko ā rātou utu ā-tau, utu ā-hāora hoki ka utua me ngā moni whakahaere, ā, ka kīia he utu whakahaere. Heoi anō, he nui tonu ngā whakahaere monihua-kore ka whakahaeretia e ngā tūao nō te hāpori.

Koinei ētahi tauira o ngā whakahaere monihua-kore:

- ngā whare karakia
- ngā kura, rōpū ohaoha, ratonga hauora, hōhipera tūmatanui
- ngā whakahaere rāngai tūao
- ngā karapu me ngā porihanga.

Kei te pae tukutuku a Te Tari Taake ētahi atu kōrero mō **ngā whakahaere monihua-kore**.

# He aha te whakahaere monihua?

Ko te whakahaere monihua te momo pakihi ko tana whāinga, ko te whai monihua mā te hoko rawa, mā te hoko ratonga rānei ki ana kiritaki. E whakaae ana kia utua ngā rangatira e te pakihi me te utu hoki i ngā kaihaumi o te umanga. Nā te Kāwanatanga ētahi o tēnei momo umanga.

Ko ētahi o ngā tauira o tēnei momo umanga e eke panuku ana i Aotearoa, ko ngā umanga hiko, ko ngā umanga wakarererangi ā-motu me ngā umanga tūnuku; ko ngā whare kaumātua, whare hoko, wharekai hoki.

He whakamīharo te kite i ngā umanga rarahi i Aotearoa. E mōhio ana koe ki ētahi o ērā kua whakaingoatia i konei? [<https://companiesmarketcap.com/new-zealand/largest-companies-in-new-zealand-by-market-cap/>]

| He kuputaka                 |                 |
|-----------------------------|-----------------|
| Te kupu Māori               | Te kupu Pākehā  |
| ngā whakahaere monihua-kore | not-for-profits |
| rōpū ohaoha                 | charities       |
| porihanga                   | societies       |
| taonga tuku iho             | bequeaths       |
| kaimahi whaiutu             | paid employee   |

## Hei mahi 1

### Ngā kaiwhakatau

Hei mahi ā-rōpū, tirohia te tūtohi nei, ā, matapakihia ngā pātai e rārangi mai nei.

- 1) He aha ngā rerekētanga e tino kitea ana?
- 2) Kōrerohia ngā mōhiotanga e toru kua mau i a koe.



## Te Whakahaere Monihua-Kore me te Whakahaere Monihua

He aha ngā rerekētanga i ēnei whakahaere e rua?

|                                           | Ngā whakahaere monihua-kore                                                                                                                                                                                    | Ngā whakahaere monihua                                                                                                                                                                             |
|-------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Whakapaunga</b>                        | Ko te moni ka whakapaua kia angitu ai ngā whāinga o te whakahaere: te whakaora i te taiao, te hauora, ngā hononga porihanga, ngā taumahatanga porihanga, te ahurea, te pūtaiao, te aha atu rānei.              | Te moni ka whakapaua kia riro i a rātou te moni whiwhi.                                                                                                                                            |
| <b>Moni whiwhi</b>                        | Ko te rahinga o te moni ka tae mai i te tangata, i ngā whakahaere rānei ka whakapaua ki ngā whāinga o te whakahaere.                                                                                           | Te moni ka whiwhi i te hoko rawa, hoko ratonga rānei.                                                                                                                                              |
| <b>Tūtanga</b>                            | Ko te moni ka penapenahia kia whakapaua ki ngā whāinga o te whakahaere ā tōna wā.                                                                                                                              | Nā ngā rangatira (ngā kaiwhaipānga) te moni.                                                                                                                                                       |
| <b>Papanga</b>                            | Te poari, ngā kaitakoha/ kaiwhakapuaki, ngā mema, ngā whakaritenga a te Rēhita Rōpū Ohaoa, ngā kiritaki.                                                                                                       | Kaiwhaipānga/rangatira o te pakihi.                                                                                                                                                                |
| <b>Puka kaute</b>                         | Ki ēnei puka kitea ai ngā taunakitanga o ngā moni kua whakapaua me ngā take i whakapaua ka tahi; te ahunga mai o ngā moni, ka rua; ka toru, ko ngā aronga mō ngā moni kua tāpuia.                              | Ka tautohu i ngā ia hoko me ngā whakapaunga kia eke ai te whāomo ahumoni me te whakawātea i te ara kia arohaehaetia te whaihua o ngā whakapaunga.                                                  |
| <b>Puka ahumoni</b>                       | Ki ēnei puka kitea ai te whakapaunga o ngā moni e ai ki ngā ritenga nā ngā kaitakoha/ whakapuaki; mēnā i kapi i ngā whakapaunga nga moni whiwhi; me ngā moni penapena, tae atu ki ngā kawenga a te whakahaere. | Ki konei kitea ai monihua/moni ngaro me te tūwhena ahumoni. Ko ngā puka ahumoni e whakaatu ana i te moni whiwhi a te tangata me ngā puka kaute whakapaunga hei taputapu arohaehae mā ngā kaihaumi. |
| <b>Te whakamahinga o nga puka huamoni</b> | Hei āwhina i ngā whakataunga, i te papanga, me te kōhi pūtea. Ehara i te mea he matatau ngā kaiwhakamahi i ngā mahi kaute.                                                                                     | Hei kupu taunaki ngaio mā ngā kaipakihi/kaiwhaipānga/kaipupuri hea/kaihaumi o anamata, hei hāpai hoki i ngā mahi tāke.                                                                             |

Te puna mōhiohio: [Community Capacity Accounting](#)

## Kia tirohia e tātou ētahi whakahaere monihua-kore

### He aha te rōpū ohaoha?

Ko te rōpū ohaoha te kīanga whānui mō tētahi whakahaere he ohaoha ana whāinga.

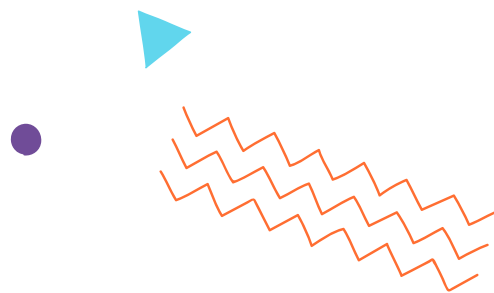
He momo whakahaere monihua-kore ko tana whāinga kotahi, ko te whai painga ki a tūmatanui mā mā roto mai i tētahi, i ētahi rānei, o ēnei e rārangi mai nei:

- te mātauranga
- te whakapono
- te makeretanga o ngā here o te pōhara
- ngā mahi e whai painga ai te hāpori.

He nui ngā ara whakarite i te rōpū ohaoha, pēnei i te umanga, i te tarahiti ohaoha, i te manatōpū-kore, i te manatōpū rānei.

Ka wātea ki ngā rōpū ohaoha te nui o ngā huanga tāke, e nui ake ana i ērā atu momo whakahaere monihua-kore nā te mea ko tana take kotahi, ko te whai painga ki a tūmatanui mā (hāugna te whai painga ki ōna ake mema). Kua unuhia te herenga utu tāke moni whiwhi mō ētahi rōpū ohaoha. Kia whakaaetia te tono kia unuhia taua momo tāke, me tuku tono ngā whakahaere ki te Ratonga Rōpū Ohaoha kia whaimana hei rōpū ohaoha kua rēhitatia.

Ko ētahi tauira o tēnei momo rōpū ohaoha kei ō tātou hāpori, ko te Salvation Army, ko te City Mission, ko KidsCan, ko Canteen me te Citizens Advice Bureau.





## Ngā Hononga ki Te Whare Tapa Whā

### Para Kore

He whakahaere monihua-kore a Para Kore e whakaponono ana ki te mana o Papatūānuku, ka mutu, e pukumahi ana kia para kore te noho. Kua mahi tahi te whakahaere nei ki ngā marae - te tuku mātauranga e whakamāmā ai i te pānga o te tangata ki te taiao mā te whakakauriki i te nui o ngā para, me te ako i ngā pūkenga matua, pēnei i te mahi wairākau, i te whakatipu māra kai, me te noho tawhiti i te whakaaro o te hanga porowhiu.

### He mahi ā-rōpū

I tētahi rōpū, me huri koutou ki te rangahau i te whakahaere o 'Para Kore', i tētahi atu whakahaere ohaoha rānei e mōhio nei koe. Tēnā, matapakihia te awenga o te whakahaere kua rangahaua ki tētahi, ki ētahi, ki te katoa rānei o ngā pou i te Whare Tapa Whā

### He aha te manatōpū?

Me whai e tētahi manatōpū ngā kupu ārahi o te whakahaere ohaoha mā te whakarite kia whai painga, kia whanake hoki a tūmatanui mā. Me 15 hemihemi ngā mema, ā, me rēhita kia mana ai te noho hei manatōpū. Ko ngā karapu hākinakina, ko ngā karapu pāpori hoki; ko ngā karapu waiata, ko ngā karapu ahurea hoki; ko ngā whakahaere aronga motuhake, ko ngā whakahaere whaitake hoki.

Ko te SPCA tētahi manatōpū kua roa e mahi ana i Aotearoa. Pānuihia ngā kōrero hītori mō SPCA [i konei](#).

*E whakaae ana mā te manatōpū **te rīhi, te rēti, te hokonga atu me te hokonga hoki o ngā rawa; te mino moni, me te waitohu kirimana**. Ka noho ngā rawa (whare, moni, taonga, aha atu) o te manatōpū ki a ia anō, kaua ki ana mema. Kāore e whakaae ana kia whai hua whaiaro tētahi mema kotahi i ngā huarawa o te whakahaere.*

Te puna mōhiohio: [NZ Companies Office](#)

| He kuputaka   |                      |
|---------------|----------------------|
| Te kupu Māori | Te kupu Pākehā       |
| papanga       | accountability       |
| whakakauriki  | minimise             |
| wairākau      | composting           |
| manatōpū      | incorporated society |



## Hei mahi 2

**1)** Whakaahuatia te whakahaere monihua-kore me ētahi o ōna āhuatanga.

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**2)** Whakaahuatia te whakahaere monihua me ētahi o ōna āhuatanga.

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**3)** Whakaatokotoria ētahi tauira o ngā whakahaere monihua, whakahaere monihua-kore hoki i tō hāpori.

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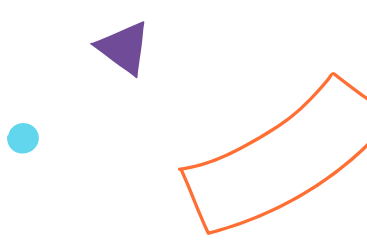
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**4)** Whakatakotoria ētahi tauira o ngā momo hinonga tērā pea ka whai mana hei Rūnanga Manature Māori.

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# Wāhanga 3

## Utua ngā tāke i te wā tika

### Ngā tau IRD mō ngā hinonga pakihi

He motuhake tō tau tāke IRD. He āhua pēnei i te makaurangi, he mea tautohu i te tangata. Ko tā te tau IRD he whai i tō utu tāke, he whakaū hoki i tō utu i te utu tika, i tō whiwhi hoki ki ngā āheinga e tika ana.

Me whai tau IRD ēnei pakihi e toru e rārangi mai nei:

- whakamahia ai e te tangata pakihi kiritahi tana tau IRD mō tana pakihi
- kei te rangapū mahi tahi tana tau IRD
- he tau tāke IRD matua kei ngā umanga, ā, me mātua rēhita ki te Tari Umanga.

Tērā pea me whiwhi hoki koe i tētahi tau IRD mēnā:

- E whakarite ana i tētahi rangapū mahi tahi, kaupapa atawhai, tarahiti, porihanga, ritenga rawa tuku iho, tikanga penihana, rūnanga manature Māori rānei.
- E whakarite ana i tētahi o ngā momo kua rārangihia ki runga ake nei hei umanga-whenua kē, hei umanga kainoho-tāwāhi rānei.
- He kaituku mahi.
- E hoko atu ana i ngā rawa me ngā ratonga - tirohia a Kaupapa 4 Te Tātari GST.
- Te hoko, te hoko atu, te whakawhiti rawa/whare rānei ki tangata kē i Aotearoa.
- He whare rēti ōu.

He kōrero atu anō mō **ngā tau IRD** mā ngā pakihi hei tirotiro māu kei te pae tukutuku a Te Tari Taake.

He rerekē ngā ture me ngā pāpātanga tāke a tēnā hinonga pakihi ture i tēnā hinonga pakihi, ka mutu, he nui ngā āhuatanga ka pā ki ngā tāke moni whiwhi. He rerekē i runga i te monihua, i te monihua-kore rānei o te whakahaere. He rerekē hoki te nui o te tāke ka utua e te tangata takitahi me ngā pakihi. Tērā pea ka rerekē te nui o te tāke me utu i ia tau e ai ki te moni whiwhi me te whakapaunga moni i tētahi tau.

- Ngā pāpātanga tāke mō ngā pakihi
- Ngā pāpātanga tāke mō ngā pakihi me ngā whakahaere



### Hei mahi 3

He mahi ā-rōpū tēnei. Mā koutou ko tō rōpū e tūhura ngā tūmomo ara tāke i ngā hinonga pakihi. Torohia ngā hononga, ā, whakarāpopotohia ngā ritenga tāke.

*Kua oti te momo tuatahi te whakatauiratia i te tūtohi nei.*

| Te momo                | Te hononga                                                                                            | He whakarāpopotonga i ngā ritenga tāke                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
|------------------------|-------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Kaupapa Atawhai</b> | <p><u>Te Wāhi ki ngā Kaupapa Atawhai</u></p> <p><u>Ngā aweretanga tāke mō ngā kaupapa atawhai</u></p> | <p>Me whai tau IRD ngā kaupapa atawhai, waihoki, tērā pea me rēhita mō te GST me te PAYE.</p> <p>He tikanga me aromatawai-whaiaro ngā kaupapa atawhai i tō rātou mana aweretanga-tāke i ia tau. Mēnā he whānui te aweretanga-tāke o tētahi kaupapa atawhai kāore he take kia tukua e rātou tētahi whakahokitanga moni whiwhi, tae atu ki te wā ka tonoa kia pēnā.</p> <p>Ka wātea ki a rātou ngā aweretanga-tāke mēnā kua rēhitatia rātou ki te Ratonga Kaupapa Atawhai. Kua whai mana aweretanga-tāke te nuinga o nga kaupapa atawhai. Me utu e ngā Kaupapa Atawhai te tāke moni whiwhi mēnā:</p> <ul style="list-style-type: none"> <li>• ka whakahaeretia, engari kāore he ture, he kawenata kāwanatanga, he tīti tarahiti rānei kua tuhia</li> <li>• ka whakahaeretia i raro i ētahi ture, i tētahi kawenata kāwanatanga, i tētahi tīti tarahiti rānei kāore e eke ki ngā ritenga e tika ana kia whai aweretanga-tāke</li> <li>• ka whakamahia te moni whiwhi ā-pakihi mō ana whāinga kaupapa atawhai ki tāwāhi</li> <li>• kāore anō kia rēhitatia ki te Ratonga Kaupapa Atawhai.</li> </ul> |
| <b>Umanga</b>          | <u>Te Tāke Moni Whiwhi mō ngā Umanga</u>                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

|                                    |                                                                                                                        |  |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------|--|
| <b>Ngā Whakahaere Monihua-kore</b> | <u>Ngā Whakahaere Monihua-kore: Ka pēhea tā tēnei momo utu tāke?</u><br><u>Te Tāke mō ngā Whakahaere Monihua-kore</u>  |  |
| <b>Rangapū Mahi Tahi</b>           | <u>Te Tāke Rangapū Mahi Tahi</u>                                                                                       |  |
| <b>Porihanga</b>                   | <u>Ngā Tāke Porihanga</u>                                                                                              |  |
| <b>Pakihi Kiritahi</b>             | <u>Te Tāke Tangata Takitahi</u>                                                                                        |  |
| <b>Māori Rūnanga Manature</b>      | <u>Te Tāke Moni Whiwhi ki ngā Rūnanga Manature Māori</u><br><u>Ngā Whakahekenga Tāke ki ngā Rūnanga Manature Māori</u> |  |

Ka kitea ētahi mōhiohio atu anō i konei. Ngā herenga tāke me ngā aweretanga tāke



| He kuputaka           |                      |
|-----------------------|----------------------|
| Te kupu Māori         | Te kupu Pākehā       |
| makaurangi            | fingerprint          |
| ritenga rawa tuku iho | estate               |
| umanga-whenua kē      | offshore company     |
| umanga kainoho-tāwāhi | non-resident company |



## He ngohe aromatawai tāke

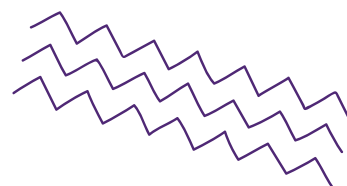
Mā tēnei aromatawai e pai ai tō whakaatu i tō mārama ki ngā ara whakarite pakihi me ngā ara utu tāke. Tēnā, pānuihia te tikanga aromatawai TĀKE kia mārama ai koe ki te āhua o te aromatawaihia ōu.

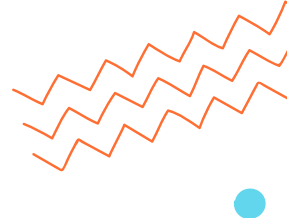
Whiriwhirihia tētahi mahi e whakaatu pai ana i tō āhei ki te:

- whakaahua i ngā āhuatanga e kīia ai tētahi pakihi he hinonga pakihi i Aotearoa
- whakamārama i ngā rerekētanga o ngā hinonga monihua me ngā hinonga monihua-kore i Aotearoa
- whakarārangi i ngā putanga tāke e tika ana kia whai tau IRD ngā pakihi i Aotearoa
- whakaahua i ngā āhuatanga rerekē o ngā hinonga pakihi i Aotearoa
- whakamārama i ngā herenga tāke mō ngā whakahaere/hinonga monihua, monihua-kore hoki
- whakaahua i ngā pāpātanga tāke ki ngā hinonga pakihi i Aotearoa pēnei i te pakihi kiritahi, i ngā Rūnanga Manature Māori, i ētahi atu rānei.

Whiriwhiria tētahi o ngā ara kei te tūtohi nei hei whakaatu i tō mārama ki te tāke ki ngā hinonga pakihi:

|                                                                                     |                                                                                                                                                                                                                                                                 |
|-------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|    | <p><b>E āhei ana te whakamahi whakaaturanga ā-waha o tāu i whiriwhiri ai hei rauemi i tō kura:</b></p> <ul style="list-style-type: none"> <li>• he pāhorangi</li> <li>• he matapaki mātauranga</li> <li>• he whaikōrero</li> <li>• he uiui ā-ataata.</li> </ul> |
|    | <p><b>Māu te momo whakaaturanga e whakatau.</b></p>                                                                                                                                                                                                             |
|   | <p><b>He rauemi ataata matihiko ka āhei te toha i tō kura ki te whānau / aiga / kāinga:</b></p> <ul style="list-style-type: none"> <li>• he whakaaturanga</li> <li>• he pakipūmeka</li> <li>• he ataata.</li> </ul>                                             |
|  | <p><b>He puka ārahi kua tuhia, kua tāngia rānei e pā ana ki tēnei kaupapa i tētahi reo kē mā te hunga ko te reo Pākehā tō rātou reo tuarua.</b></p>                                                                                                             |





## He tikanga TĀKE - He aromatawai i te ako

Mā tēnei aromatawai-whaiaro e whakawātea tētahi āhuatanga kia pai ai tō whakaatu i tō māramatanga ki ngā puna moni whiwhi ki te tangata kotahi, ki ngā pakihi hoki.

He mea tautohu tēnei tūtohi mōu, arā kei hea koe, kei te aha, he aha hoki hei mahi māu i muri mai. Ka pai noa iho tō tāpiri taunakitanga ki ō hua ako.

Whakaotihia tēnei tūtohi mā te tīpako i ngā putanga kua oti i a koe, ā, ka āpiti ā-matihiko i ētahi mea ki tō mahi, ka tiki ake rānei i tētahi kape. Ka ahu mai ēnei taunakitanga i ngā akoranga i te kaupapa, he hononga rānei ki tētahi wāhanga o tō ngohe aromatawai. He honongaitua ki ngā hua whāiti kei te ngohe aromatawai.

He tauira taunakitanga:



## Ngā hononga ki Te Whare Tapa Whā



### Hei mahi

Ka mārama koe ki te:

- whakaahua i ngā āhuatanga e kīia ai tētahi pakihi he hinonga pakihi i Aotearoa
- whakamārama i ngā rerekētanga o ngā hinonga monihua me ngā hinonga monihua-kore i Aotearoa
- whakarārangi i ngā putanga tāke e tika ana kia whai tau IRD ngā pakihi i Aotearoa
- whakaahua i ngā āhuatanga rerekē o ngā hinonga pakihi i Aotearoa
- whakamārama i ngā herenga tāke mō ngā whakahaere/hinonga monihua, monihua-kore hoki
- whakaahua i ngā pāpātanga tāke mō ngā hinonga pakihi i Aotearoa, pēnei i ērā e hāngai ana ki te pakihi kiritahi, ki ngā rūnanga manature Māori, ki te aha atu, ki te aha atu.

## Te āheitanga - Te whakahaere moni me te moni whiwhi

| Te whāinga                                                                              | Te ako i ngā tikanga TĀKE                                                                     | Te mārama ki ngā tikanga TĀKE                                                                                                                                                                                                                                                                                                                   | Te matatau ki ngā tikanga TĀKE                                                                                                                                                                                                                                                                                               | Te mātanga ki ngā tikanga TĀKE                                                                                                                                                                                                        |
|-----------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Whakaahua i ngā āhuatanga e kīia ai tētahi pakihi he hinonga pakihi i Aotearoa.         | Ka whakaahuatia e au te hinonga.                                                              | Ka whakaahuatia e au ngā ara huhua hei whakarite i tētahi hinonga pakihi.                                                                                                                                                                                                                                                                       | Kua matatau au ki ngā tikanga TĀKE.<br>+<br>Ka whakamāramatia e au ngā ara rerekē e tū ai ētahi hinonga pakihi e rua.                                                                                                                                                                                                        | Kua mātanga au ki ngā tikanga TĀKE.<br>+<br>Ka parahautia e au te āhua o te whakahaere o tētahi hinonga pakihi ā-rohe.                                                                                                                |
| Whakarārangi i ngā putanga tāke e tika ana kia whai tau IRD ngā pakihi i Aotearoa.      | Ka whakaahuatia e au te putanga tāke.                                                         | Ka whakaahuatia e au ngā putanga tāke huhua.                                                                                                                                                                                                                                                                                                    | Kua matatau au ki ngā tikanga TĀKE.<br>+<br>Ka whakamāramatia e au ngā rerekētanga i ngā putanga mō ngā pakihi rerekē.                                                                                                                                                                                                       | Kua mātanga au ki ngā tikanga TĀKE.<br>+<br>Ka kōrero whānui mō ngā take me rerekē ngā pāpātanga tāke o tēnā hinonga pakihi i tēnā.                                                                                                   |
| Whakamārama i te rerekētanga o te hinonga monihua i te hinonga monihua-kore i Aotearoa. | Ka whakaahuatia e au te hinonga monihua.<br><br>Ka whakaahuatia e au te hinonga monihua-kore. | Ka whakaahuatia e au te hinonga monihua i Aotearoa me te whakarārangi i ētahi tauira.<br><br>Ka whakaahuatia e au hinonga monihua-kore i Aotearoa me te whakarārangi i ētahi tauira.<br><br>Ka whakaahuatia e au ngā herenga tāke huhua mō ngā hinonga monihua.<br><br>Ka whakaahuatia e au ngā herenga tāke huhua mō ngā hinonga monihua-kore. | Kua matatau au ki ngā tikanga TĀKE.<br>+<br>Ka whakamāramatia e au ngā rerekētanga o ngā hinonga monihua me ngā hinonga monihua-kore.<br><br>Ka whakarārangihia e au ētahi tauira o ngā momo e rua me te whakamārama i ngā rerekētanga.<br><br>Ka whakamāramatia e au ngā herenga tāke mō ngā hinonga monihua, monihua-kore. | Kua mātanga au ki ngā tikanga TĀKE.<br>+<br>Ka arotakengia e au ngā take, nā reira kāore he take kia utu tāke ngā whakahaere monihua-kore. Ka whakatakoto tauira hoki o tēnei āhuatanga me ngā whakahaere monihua-kore i taku hapori. |
| Whakaahua i ngā āhuatanga rerekē o ngā hinonga pakihi i Aotearoa.                       | Ka whakaahuatia e au ngā ritenga tāke mō ngā hinonga pakihi i Aotearoa.                       | Ka whakaahuatia e au ngā āhuatanga tāke huhua mō ngā hinonga pakihi i Aotearoa.                                                                                                                                                                                                                                                                 | Kua matatau au ki ngā tikanga TĀKE.<br>+<br>Ka whakarārangihia e au ētahi hinonga hei tauira me te whakamārama i ētahi āhuatanga.                                                                                                                                                                                            | Kua mātanga au ki ngā tikanga TĀKE.<br>+<br>Ka parahautia e au ngā take he monihua, he monihua-kore hoki te hanga o ētahi hinonga.                                                                                                    |

Te whai hua - kia ora!

