



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

Kaupapa 5: Te Tātari Tāke Pakihi

“Ngā Kaupapa Tāke”

Ingoa:



Inland Revenue
Te Tari Taake

Te whai hua - kia ora!

sorted
in Schools

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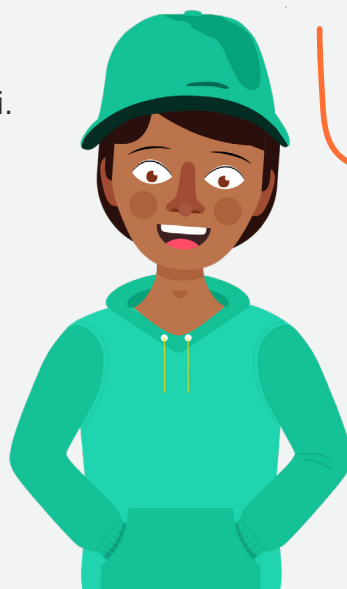
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Kaupapa 5 - Te Tātari Tāke Pakihi

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.



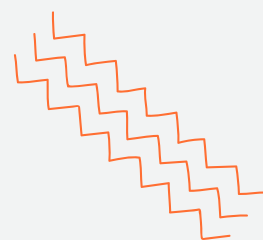
He Ngohe Aromatawai Tāke

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.



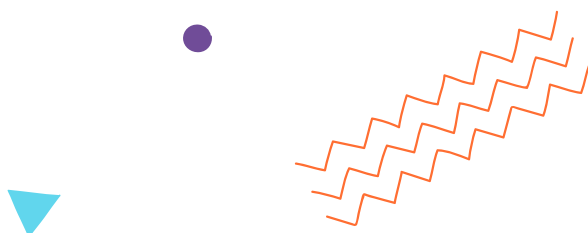
Wāhanga 1

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 te take mātāmua mō tēnei momo whakahaere, ko te whai wāhi atu ki ngā mahi ā-pakihi, ki ngā mahi tauhokohoko rānei.

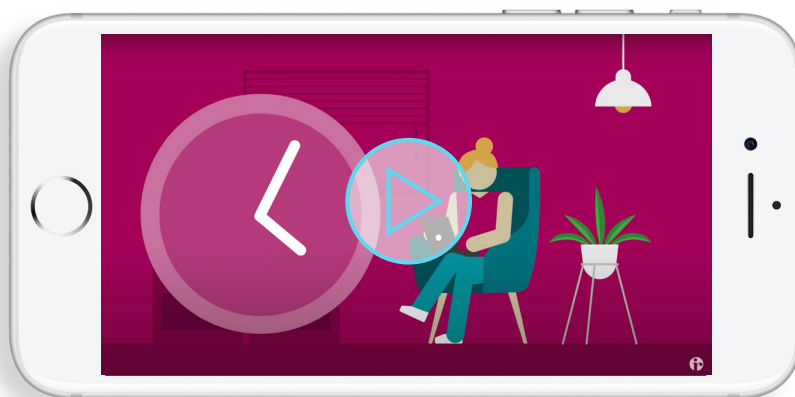
Inā te nui o ngā momo hinonga pakihi, ā, arā ōna huapai me ōna huakino e tika ana kia whakaarotia i a koe e whakarite pakihi ana. Ko ngā momo hinonga pakihi ka kitea i te nuinga o te wā, ko te pakihi kiritahi, ko ngā rangapū mahi tahi, me ngā umanga.



He aha te 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.

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



Hei mahi 1 – Te pakihi kiritahi

Whakarāpopotohia ngā kōrero mō te pakihi kiritahi mā te whakautu i ngā pātai e whai ake nei. Tuhia tētahi rerenga kotahi anake hei whakautu i ia pātai.

1) He aha te pakihi kiritahi?

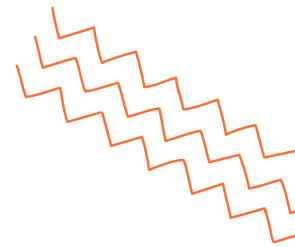
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2) He aha tētahi āhuatanga matua o te pūnaha tāke e hāngai pū ana ki te pakihi kiritahi?

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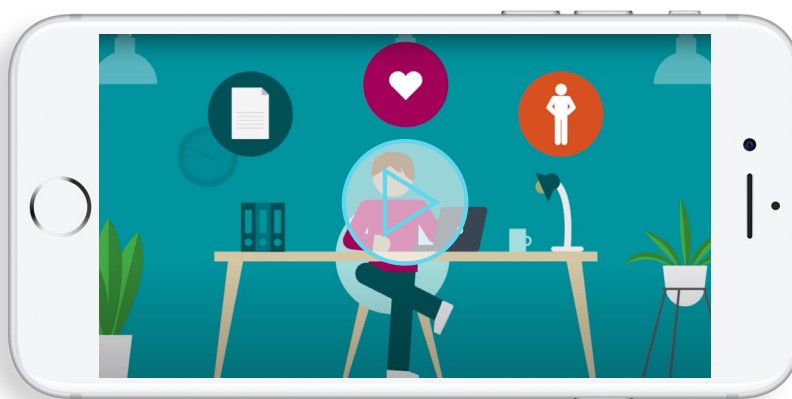
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He aha te rangapū mahi tahi?

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.

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



Hei mahi 2 – Te rangapū mahi tahi

Whakarāpopotohia ngā kōrero mō te rangapū mahi tahi mā te whakautu i ngā pātai e whai ake nei. Tuhia tētahi rerenga kotahi anake hei whakautu i ia pātai.

1) He aha te rangapū mahi tahi?

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2) He aha tētahi āhuatanga matua o te pūnaha tāke e hāngai pū ana ki te rangapū mahi tahi?

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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 āhukatanga 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.



Hei mahi 3 – Te umanga

Whakarāpopotohia ngā kōrero mō te umanga mā te whakautu i ngā pātai e whai ake nei. Tuhia tētahi rerenga kotahi anake hei whakautu i ia pātai.

1) He aha te umanga?

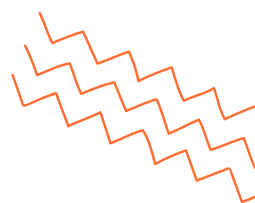
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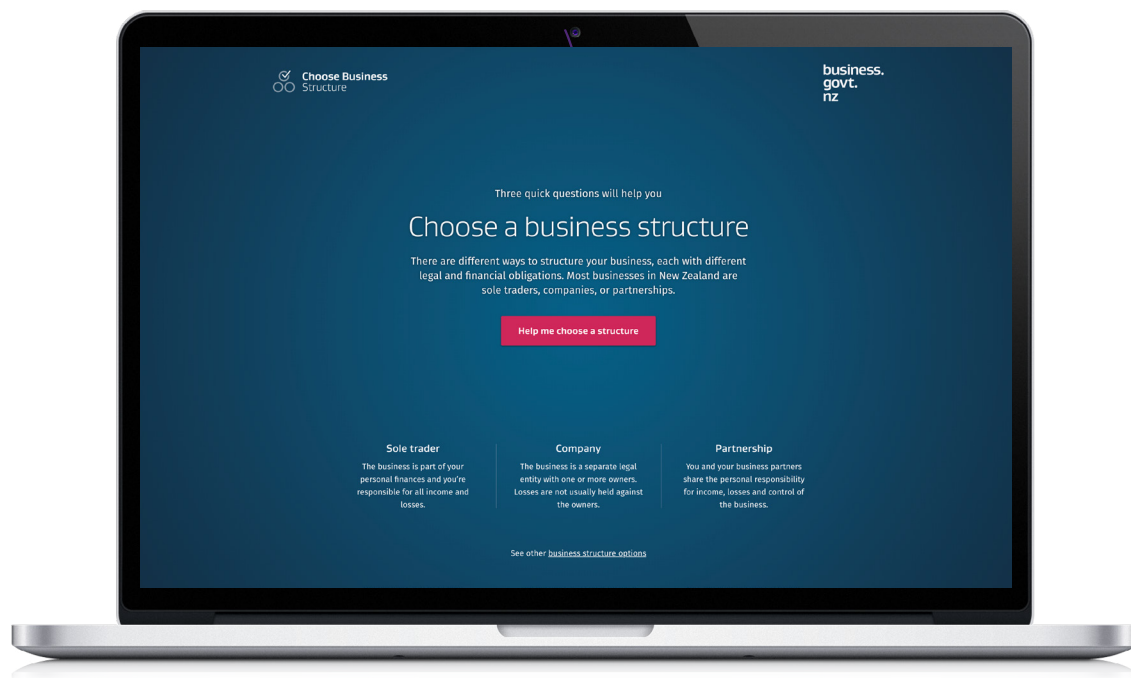
2) He aha tētahi āhukatanga matua o te umanga e hāngai pū ana ki te rangapū mahi tahi?

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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 mōhiohio atu anō:

- **He mōhiohio 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 mōhiohio atu anō**



Hei mahi 4a - Te whakatairite i ngā monihua

Ka whakahaere ētahi hoa e rua, a Mārama rāua ko Teina, i ā rāua ake pakihi iti. I whakatūria ngā pakihi e rua nei i te marama o Tihema, ā, kua toru marama e whakahaeretia ana.

He pakihi kiritahi tā Mārama, ā, ka hoko atu ia i ngā taonga whakapaipai i te māketē ā-rohe i ngā wīkēne, mā tana paetukutuku rānei. Ko Teina te rangatira o tētahi kamupene (he umanga taunaha tāpui), ā, ka hoko atu te kamupene i te wahie. Tokorua ngā hoa pakihi o Teina.

Whakatairitea ā rāua monihua, ka whiriwhiri ai i te pakihi e eke panuku ana, ā-ahumoni nei. Me whiriwhiri hoki te anga pakihi (te pakihi kiritahi, te umanga taunaha tāpui rānei) e pai ake ana ki ō whakaaro.

Mārama

- Te moni whiwhi i ngā hokohoko: \$12,000
- Ngā whakapaunga (hei tauira, ngā rawa, te utu o te paetukutuku): \$4,800
- Ko te 20% o te monihua te pāpātanga tāke ka utua e Mārama.

Teina

- Te moni whiwhi i ngā hokohoko: \$30,000
- Ngā whakapaunga (hei tauira, te penehīni, ngā taputapu, te waka): \$18,000
- Ko te 28% o te monihua te pāpātanga tāke ka utua e te pakihi wahie.
- Ka ōrite ngā tohanga o te monihua ki tēnā hoa pakihi, ki tēnā hoa pakihi.

1) Tātaitia te monihua a Mārama i mua i te tāke, i muri hoki i te tāke.

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2) Tātaitia te monihua a te pakihi wahie i muri i te tāke.

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3) Tātaitia te moni whiwhi a Teina.

.....

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4) Whakatairitea ā rāua moni whiwhi. He nui ake rānei te moni whiwhi a Mārama, a Teina rānei?

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5) Tautuhia ngā hua me ngā tūraru o tēnā anga pakihi, o tēnā anga pakihi.

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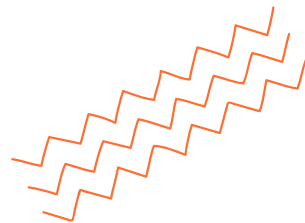
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Hei mahi 4e - Te whakatairite i ngā monihua

I ngā pakihi e rua e kainamu atu ana ki te wā o te hōtoke, e matapae ana a Teina ka 65% te pikinga ake o ngā monihua a tana pakihi, ā, e matapae ana a Mārama ka 35% te hekenga o ana monihua.

Mā te whakamahi i ēnei matapae, tātaitia te monihua a te pakihi wahie a Teina i ēnei marama e toru e haere ake nei, ā, tātaitia hoki te monihua a te pakihi taonga whakapaipai a Mārama.

Te Pakihi Wahie a Teina

1) Ko te monihua o mua a Teina (i muri i te tāke), ko te \$2,880.

Te monihua a Teina i te wā o te hōtoke:

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2) Ka riro i a Teina te $\frac{1}{3}$ o ngā monihua a te pakihi.

Te monihua a te pakihi (i muri i te tāke):

.....

Te Pakihi Taonga Whakapaipai a Mārama

3) Ko te monihua o mua a Mārama (i muri i te tāke), ko te \$5,760.

Te monihua a Mārama i te wā o te hōtoke:

.....

Te Whakatairite i ngā Pakihi

4) Ki ō whakaaro, he aha i pēnei rawa ai te nui o te pikinga o te monihua e matapaetia ana e te pakihi a Teina?

.....

5) Ina whakarite koe i tētahi pakihi iti, ko tēhea anga pakihi tērā ka kōwhiria e koe? He aha ai?

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Hei mahi 5 - Te whakarite pakihi

He mahi takirua tēnei.

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, mō te rangapū mahi tahi rānei?

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Ngā Hononga ki Te Whare Tapa Whā

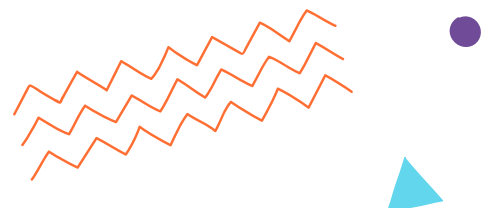
E \$70 miriona te takiwā o te uara o te Ōhanga Māori i tēnei wā, ā, ko ngā umanga Māori iti ērā e whakakapi ana i te 70% o taua uara. I mōhio rānei koe e āhei ana tētahi pakihi ki te tautohu mehemea he pakihi Māori rānei rātou i te rēhita **NZBN**?

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.nzbn.govt.nz/whats-an-nzbn/maori-business-identifier/>).

I te tūtohi kei raro iho nei, tēnā whakamāramatia ngā āhuatanga pai i ngā pakihi Māori 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.





Te Whai Hua - Kia Ora! Ngā Kaupapa Tāke

| Te Tātari Tāke Pakihi!

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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 mōhiohio: 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 āhuetanga 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 tukuna tēnei ki Te Tari Taake.
- He wāhanga nō ngā monihua ka whakahokia ki te hunga whai pānga hei monihoki, he hea rānei.
- 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

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

Ngā umanga taunaha-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 taunaha-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 kia 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 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)

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)



Hei mahi 6 - Ngā momo hinonga pakihi

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

1) Whakamāramatia te hinonga pakihi i Aotearoa.

2) Whakarārangihia ngā hinonga pakihi e toru i Aotearoa.

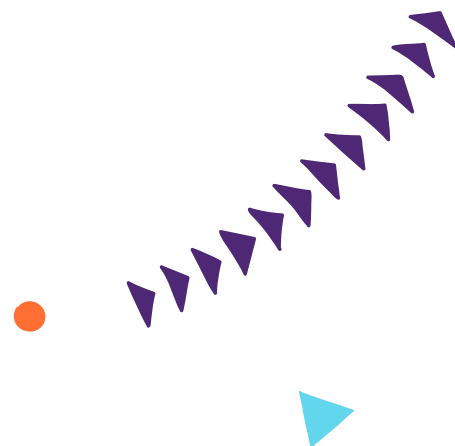
3) Mēnā e whakarite ana koe i tētahi pakihi hou, me whakamahi koe i tēhea nama tāke?

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

5) He aha te rerekētanga o te umanga taunaha tāpui i te umanga taunaha-kore?

Wāhanga 2

Ngā whakahaere monihua-kore



Ko ngā whakahaere monihua-kore tētahi momo hinonga pakihi he kanohi kitea i te haporī, 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.

1. 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.
2. 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 moni 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 haporī.

Koinei ētahi tauira o ngā whakahaere monihua-kore:

- ngā whare karakia
- ngā kura, rōpū ohaoha, ratonga hauora, hōhipera tūmatanui
- nga 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/>]



Hei mahi 1 - Ngā kaiwhakatau

Hei mahi ā-rōpū, tirohia te tūtohi kei te whārangi e whai ake 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
Whakapaunga	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.
Moni whiwhi	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.
Tūtanga	Ko te moni ka penapenahia kia whakapaua ki ngā whāinga o te whakahaere ā tōna wā.	Nā ngā rangatira (ngā kaiwhaipānga) te moni.
Papanga	Te poari, ngā kaitakoha/ kaiwhakapuaki, ngā mema, ngā whakaritenga a te Rēhita Rōpū Ohaoa, ngā kiritaki.	Kaiwhaipānga/rangatira o te pakihi.
Puka kaute	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.
Puka ahumoni	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.
Te whakamahinga o nga puka huamoni	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.

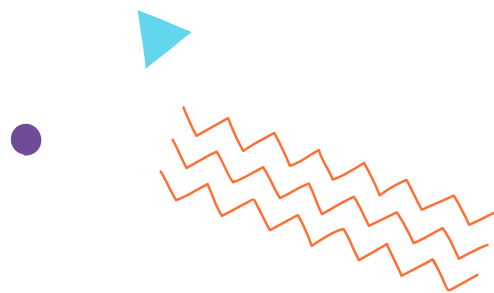
He momo whakahaere monihua-kore ko tana whāinga kotahi, ko te whai painga ki a tūmatanui mā mā roto mai i tētahi, i ētahi rānei, o ēnei e rārangi mai nei:

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

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 (hāunga 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 hapori, ko te Salvation Army, ko te City Mission, ko KidsCan, ko Canteen me te Citizens Advice Bureau.





Hei mahi 2 - Pēke Hangarua

He hoa pakihi a Mairangi nō tētahi pakihi iti e kīia nei ko Pēke Hangarua Manatōpū, ā, ka hoko atu te pakihi nei i ngā pēke hangarua. Tātaitia te moni whiwhi, ngā whakapaunga, te monihua, me ngā hua tāke nā ngā koha ki ngā rōpū ohaoha.

Te moni whiwhi nā ngā hokohoko

- Hānuere – Māehe: \$24,500
- Āperira – Hune: \$27,000
- Hūrae – Hepetema: \$29,800
- Oketopa – Tihema: \$32,400

Ngā whakapaunga

- Ngā utu kaimahi: E \$40,000 i te tau
- Te rīhi: \$1,200 i te marama
- Ngā whakatairanga: E \$5,000 i te tau
- Ngā rauemi (hei hanga i ngā pēke): E \$600 i te marama

Ngā koha ki ngā rōpū ohaoha

- E \$2,500 ki tētahi marae hei āwhina i ngā mahi whakatikatika ā muri i te waipukehanga.
- \$1,200 ki tētahi kura mō ngā taputapu hākinakina hou mō tētahi whakataetae hākinakina ā-rohe.

Ngā hua tāke

- Ko ngā hua tāke, ko tētahi hautoru (1/3) o te tapeke o ngā koha ka tukuna ki ngā rōpū ohaoha.

1) Tātaitia ngā hokohoko o ngā marama 12 kia whiriwhiria te tapeke o te moni whiwhi a Pēke Hangarua i te tau kotahi.

2) Tātaitia te tapeke o ngā whakapaunga mō ngā marama 12.

3) Tātaitia te monihua peke.

Te monihua peke = Ngā moni whiwhi - Ngā whakapaunga

4) Tātaitia ngā hua tāke o ngā koha kua tukuna e Pēke Hangarua.

5) Ki ō whakaaro, he aha te kāwanatanga e tuku ai i ngā hua tāke mō ngā koha ki ngā rōpū ohaoha?

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6) He aha pea ētahi huarahi e whakapiki ai a Pēke Hangarua i te monihua i te tau e tū mai nei?

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7) E hiahia ana a Pēke Hangarua ki te koha atu i te 5% o te monihua o te tau e tū mai nei ki tētahi rōpū ohaoha. E ai ki ngā monihua peke o tēnei tau (i mua i ngā hua tāke), ka pēhea te nui o te koha ki te rōpū ohaoha?

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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



Ngā Hononga ki Te Whare Tapa Whā

Para Kore

He whakahaere monihua-kore a Para Kore e whakapono 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 māmā ai te pānga o te tangata ki te taiao mā te whakaheke 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.



Hei mahi 3 - Te whakahaere monihua

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 hapori.

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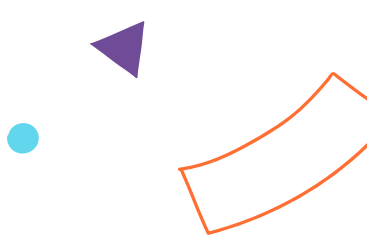
.....

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 tāna ake 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 ko tāu, he:

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

He kōrero atu anō mō **ngā tau IRD** mā ngā pakihi hei tiro tiro 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 1 - Ngā ritenga tāke

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
Kaupapa Atawhai	<u>Te Wāhi ki ngā Kaupapa Atawhai</u> <u>Ngā aweretanga tāke mō ngā kaupapa atawhai</u>	Me whai tau IRD ngā kaupapa atawhai, waihoki, tērā pea me rēhita mō te GST me te PAYE. 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. 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: • ka whakahaeretia, engari kāore he ture, he kawenata kāwanatanga, he tīti tarahiti rānei kua tuhia • 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 • ka whakamahia te moni whiwhi ā-pakihi mō ana whāinga kaupapa atawhai ki tāwāhi • kāore anō kia rēhitatia ki te Ratonga Kaupapa Atawhai.
Umanga	<u>Te Tāke Moni Whiwhi mō ngā Umanga</u>	

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

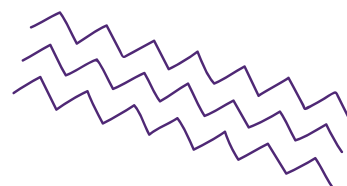
Mā tēnei aromatawai e pai ai tō whakaatu i tō mārama ki ngā ara whakarite pakihi me ngā ara utu tāke. Tēnā, pānuihia ngā Tikanga Aromatawai Tāke kei te mutunga o tēnei pukapuka kia mārama ai koe ki te āhua o te aromatawaihia ōu.

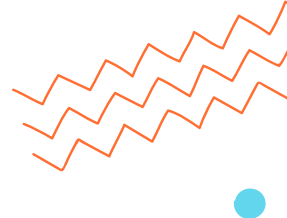
Whiriwhirihia tētahi mahi e whakaatu pai ana i tō āhei ki te:

- 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:

	He whakaaturanga ā-waha. Māu e whiriwhiri te momo whakaaturanga. Hei tauira: • he pāhorangi • he matapaki mātauranga • he whaikōrero • he uiui ā-ataata.
	Māu te momo whakaaturanga e whakatau.
	He rauemi ataata matihiko. Hei tauira: • he whakaaturanga • he pakipūmeka • he ataata.
	He puka ārahi Tuhia mā te hunga ko te reo Māori tō rātou reo tuarua.





He tikanga TĀKE - He aromatawai i te ako

Whakamahia tēnei aromatawai-whaiaro hei whakaatu i tō māramatanga ki ngā puna moni whiwhi ki te tangata kotahi, ki ngā pakihi hoki.

Tautohua i te tūtohi e whai ake nei 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.

Whakamuramurahia ngā putanga kua oti i a koe, ā, ka āpiti ā-matihiko ki tō mahi, ka tiki ake rānei i tētahi kape, ka āpitihia ai. Ka ahu mai ēnei taunakitanga i ngā akoranga i te kaupapa, he hononga rānei ki tētahi wāhanga o tō ngohe aromatawai.



Ngā hononga ki Te Whare Tapa Whā

He tauira nō tētahi pakihi Māori, tōna hanganga me ōna pānga ki ngā whānau, ki ngā hapū me ngā iwi.



Hei mahi

Kōwhiria ētahi tauira o āu mahi e hāngai pū ana ki te tūtohi e whai ake nei.

Me whakaatu i tō mārama ki:

- ngā āhuatanga e kīia ai tētahi pakihi he hinonga pakihi i Aotearoa
- ngā rerekētanga o ngā hinonga monihua me ngā hinonga monihua-kore i Aotearoa
- ngā putanga tāke e tika ana kia whai tau IRD ngā pakihi i Aotearoa
- ngā āhuatanga rerekē o ngā hinonga pakihi i Aotearoa
- ngā herenga tāke mō ngā whakahaere/hinonga monihua, monihua-kore hoki
- 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.



Ngā Tikanga Aromatawai Tāke

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. + Ka whakamāramatia e au ngā ara rerekē e tū ai ētahi hinonga pakihi e rua.	Kua mātanga au ki ngā tikanga TĀKE. + 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. + Ka whakamāramatia e au ngā rerekētanga i ngā putanga mō ngā pakihi rerekē.	Kua mātanga au ki ngā tikanga TĀKE. + 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. Ka whakaahuatia e au te hinonga monihua-kore.	Ka whakaahuatia e au te hinonga monihua i Aotearoa me te whakarārangi i ētahi tauira. Ka whakaahuatia e au hinonga monihua-kore i Aotearoa me te whakarārangi i ētahi tauira. Ka whakaahuatia e au ngā herenga tāke huhua mō ngā hinonga monihua. Ka whakaahuatia e au ngā herenga tāke huhua mō ngā hinonga monihua-kore.	Kua matatau au ki ngā tikanga TĀKE. + Ka whakamāramatia e au ngā rerekētanga o ngā hinonga monihua me ngā hinonga monihua-kore. Ka whakarārangihia e au ētahi tauira o ngā momo e rua me te whakamārama i ngā rerekētanga. Ka whakamāramatia e au ngā herenga tāke mō ngā hinonga monihua, monihua-kore.	Kua mātanga au ki ngā tikanga TĀKE. + 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. + Ka whakarārangihia e au ētahi hinonga hei tauira me te whakamārama i ētahi āhuatanga.	Kua mātanga au ki ngā tikanga TĀKE. + Ka parahautia e au ngā take he monihua, he monihua-kore hoki te hanga o ētahi hinonga.

He kuputaka	
Te kupu Māori	Te kupu Pākehā
hinonga pakihi	business entity
tauhokohoko	trading
huanga	advantage
huakino	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
matua	basics
rawa whaikiko	tangible assets
rawa kiko-kore	intangible assets
Umanga Taunaha Tāpui	Limited Liability Company
pūnama	liability
kaiwhaipānga	shareholder
ratonga arumoni	commercial service
monihoki	rebate
hokorau	wholesale
kaiwhaipānga kurutete	transacting shareholders
Umanga Taunaha-kore	Unlimited Company

He kuputaka	
Te kupu Māori	Te kupu Pākehā
Umanga ā-Ohu	Co-operative Company
Rūnanga Manature Māori	Māori Authority
puna huarawa	asset base
tāke tārewa	provisional tax
ngā whakahaere monihua-kore	not-for-profits
rōpū ohaoha	charities
porihanga	societies
taonga tuku iho	bequeaths
kaimahi whaiutu	paid employee
umanga tūnuku	transport company
papanga	accountability
wairākau	composting
manatōpū	incorporated society
makaurangi	fingerprint
ritenga rawa tuku iho	estate
umanga whenua kē	offshore company
umanga noho-tāwāhi	non-resident company

Te whai hua - kia ora!

