# **Māori Land Trusts & Incorporations**

Taken from <https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#whanau-trust>

There are a range of ownerships structures to hold Māori land shares or manage Māori land blocks.

Share based trusts hold shares in multiple owned or solely owned Māori land blocks and include:

* [Whānau Trust](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#whanau-trust)
* [Kaitiaki Trust](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#kaitiaki-trust)
* [Pūtea Trust](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#putea-trust)

Land based trusts manage Māori land blocks on behalf of land owners and include:

* [Ahu Whenua Trust](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#ahu-whenua-trust)
* [Whenua Tōpū Trust](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#whenua-topu-trust)
* [Māori Reservation](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#maori-reservation)

A land based corporate structure is a company established over Māori land with shareholders:

* [Māori Incorporation](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/#maori-incorporation)

Other general aspects of trusts and incorporations:

* [Trustees duties](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/trustees-duties/)
* [Creating a trust or incorporation](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/creating-a-trust-or-incorporation/)
* [Applications relating to trusts and incorporations](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/applications-relating-to-trusts-and-incorporations/)
* [Tax and Māori Authorities](https://maorilandcourt.govt.nz/your-maori-land/trusts-and-incorporations/tax-and-maori-authorities/)

### Whānau Trust

A whānau trust is a family orientated trust with the following characteristics:

* Shares in Māori land, General Land owned by Māori or a Māori Incorporation are used to create the trust.
* You nominate a person or group of persons who become the nominated tipuna.
* The beneficiaries of the trust are all the descendants of the nominated tipuna.
* Trustees can be appointed to manage the interests on behalf of the beneficiaries.

You and other members of your whānau may place part or all of your shares into the trust. This can be done as part of a succession or as a separate application to create a trust.

The benefits of a whānau trust include:

* Shares don’t have to be broken into smaller pieces and can be held together in a trust.
* You can appoint one or more trustees to manage shares across multiple blocks.
* The trust becomes the single point of contact for all your Māori land interests.
* The trust is a legal entity and can setup a bank account to hold any funds for the beneficiaries.
* The trust is not subject to the laws of limitations for trusts – non-Māori land trusts terminate after 80 years; Māori land trusts continue until terminated by the court.

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### Kaitiaki Trust

A kaitiaki trust can be established to hold shares in Māori land, Māori Incorporations, general land or any personal property for a person who:

* is a minor (under the age of 20)
* is serving a period of imprisonment
* by reason of their age or mental or physical disablement is unable to manage their own affairs.

A trustee can be appointed to manage any interests or property until that person:

* in the case of a minor, reaches the age of majority (being 20)
* serves out their term of imprisonment
* is able to manage their own affairs or they pass away.

Once appointed, the trustee has the same rights and responsibilities as if they were the owner themselves.

A kaitiaki trustee also has certain reporting requirements over the term of the trust.

### Pūtea Trust

A pūtea trust is a special type of trust that allows different owners of small and uneconomic shares to pool their land interests together for the benefit of their wider whānau and descendants.

A pūtea trust can:

* hold any number of shares from any Māori land, Māori Incorporation or general land owned by Māori
* have a defined group of beneficiaries including the descendants of any person putting shares in the trust or for the benefit of the hapū
* have trustees appointed to manage the interests on behalf of the beneficiaries.

Any number of people can place their uneconomic interests in to a pūtea trust together.

The benefits of a pūtea trust include:

* Uneconomic shares can be pooled together with other shares to generate a more stable income and allow greater participation at meetings.
* You can appoint one or more trustees to manage the shares across multiple blocks.
* The trust becomes the single point of contact for your uneconomic interests.
* The trust is a legal entity and can setup a bank account to hold any funds for the beneficiaries.
* The trust is not subject to the laws of limitations for trusts – non-Māori land trusts terminate after 80 years, Māori land trusts continue until terminated by consent.

### Ahu Whenua Trust

An Ahu Whenua trust is a common land trust. It is designed to promote the use and administration of one or more Māori land blocks or general land owned by Māori on behalf of its owners.

An ahu whenua trust:

* can be established over one or more land blocks
* vests the legal responsibility for the administration of the land in trustees
* has a set trust order which sets out the rights and responsibilities of the trustees.

Owners must meet to decide whether or not to create an Ahu Whenua trust, and if so, who the initial trustees will be and what their responsibilities will be under a trust order.

The benefits of an ahu whenua trust include:

* Greater opportunity to use the land.
* Trustees can be appointed to administer and manage the block.
* You remain a beneficial owner in the block and can participate in owner meetings and decisions about the direction of the trust.
* The trust becomes the single point of contact for the block.
* The trust is a legal entity and can setup a bank account to hold any funds for the beneficiaries.
* The trust is not subject to the laws of limitations for trusts – non-Māori land trusts terminate after 80 years; Māori land trusts continue until terminated by consent.

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### Whenua Tōpū Trust

A Whenua Tōpū trust is a special type of land trust which is established over land that is to be held for community purposes or for a hapū or iwi.

This type of trust is designed to receive former public works land or other community properties and to promote its use and administration for the benefit of the descendants of the original owners, for the hapū or iwi in the area or for any Māori community purposes.

A whenua tōpū trust:

* can be established over one or more Māori land blocks, or general land owned by Maori
* vests the legal responsibility for the administration of the land in trustees
* has a set trust order which sets out the rights and responsibilities of the trustees
* can have a wider class of beneficiary such as a community, hapū or iwi in a particular area
* requires that any funds received by the trust be used for Māori community purposes
* freezes succession to the current owners (although succession can be undertaken by the court in exceptional circumstances).

The benefits of a whenua tōpū trust include:

* Greater opportunity to use the land.
* Trustees can be appointed to administer and manage the block.
* The land is held as a community asset and any funds used for community purposes.
* The trust becomes the single point of contact for the block.
* The trust is a legal entity and can setup a bank account to hold any funds for the beneficiaries.
* In addition to Māori land, the trust can also hold non-Māori land assets such as houses or cars or general land interests.
* The trust is not subject to the laws of limitations for trusts – non-Māori land trusts terminate after 80 years; Māori land trusts continue until terminated by consent.

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### Māori Reservation

A Māori reservation is a very specific type of trust which sets aside (reserves) Māori land or general land for a very specific community purpose, which can include any one or a combination of the following: Marae, Urupā, Wāhi tapu, Papakāinga, Kaumātua Housing, Spring, well or other water reserve, Catchment area or other source of a water supply, Place of cultural, historical or scenic interest, Meeting place, Landing place, Fishing ground, Recreational ground, Conservation reserve, Timber reserve.

Any other specified purposes

The land must not be subject to any mortgage or charge.

A reservation is established by notice in the New Zealand Gazette by the Chief Executive of the Ministry of Māori Development (Te Puni Kōkiri) upon the recommendation of the Māori Land Court.

Once created a Māori reservation:

* can be set aside for a combination of different activities across one or more land blocks – such as a reservation for a Marae, urupā and kaumātua flats
* is set aside for a defined group of beneficiaries – such as the hapū in the area, a specific whānau, a community or, in some cases, the people of New Zealand generally
* restricts the activities that can take place on the land to the purpose for which is was set aside
* makes the land inalienable – it can’t be gifted or sold by the trustees and it can’t be taken by the Crown under the Public Works Act.

Trustees of a reservation are appointed for life, or until they resign and they must manage the reservation in accordance with the Māori Reservation Regulations 1994.

Depending on the purpose for which the reservation is set aside, you may also be able to seek charitable status, in particular for a Marae or where the reservation will benefit the community.

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### Māori Incorporation

A Māori Incorporation is a structure similar to a company and can be established over any Māori land.

A Māori incorporation:

* has all the powers of a limited liability company
* becomes the legal owner of any lands or assets vested in it
* has a Committee of Management who are elected by a meeting of shareholders
* has shareholders, who own shares in the Incorporation, rather than in any individual block
* maintains its own list of shareholders (we do not have ownership information for an Incorporation)
* may stipulate a minimum shareholding for shares
* can declare dividends and manage its own unclaimed dividends
* is governed by the Māori Incorporations Constitution Regulations 1994.

Members of the committee of management act in the same capacity as a board of directors would for a company, making decisions about the affairs of the incorporation – however under our Act they also have the same duties as a trustee in whom land is vested.

Members normally hold office for a 3-year term and can stand for re-election at an AGM of the Incorporation.

Incorporations run independently of the normal court processes that apply to trusts.

If you need more information about your shareholding or the administration, business or financial reports of the incorporation, you will need to contact them directly.

The benefits of Incorporation include:

* ability to establish and run commercial operations for maximum financial benefit to the shareholders
* the application of a corporate model to the management of Māori land
* autonomy from the normal Māori Land Court practices that apply to normal trusts
* voting and resolutions affecting an incorporation are done on the basis of the number of shares you have, rather than the number of votes received.