

Vote Tari Whakatau

APPROPRIATION MINISTER(S): Minister for Treaty of Waitangi Negotiations (M74)

DEPARTMENT ADMINISTERING THE VOTE: Ministry of Justice (A23)

RESPONSIBLE MINISTER FOR MINISTRY OF JUSTICE: Minister of Justice

Overview of the Vote

The Minister for Treaty of Waitangi Negotiations is responsible for appropriations in the Vote Tari Whakatau for the 2026/27 financial year covering the following:

- a multi-year appropriation of \$1,400 million for the four-year period from 2026/27 to 2029/30. This appropriation is for the settlement of historical Treaty of Waitangi claims and provides for the payment of redress through the transfer of assets (cash and property) from the Crown to claimant groups and for the payment of interest on the settlements
- nearly \$36 million for departmental expenses in settling historical Treaty of Waitangi claims and determining customary interests in the takutai moana (marine and coastal areas)
- over \$13 million for financial assistance to applicants to support determining customary interests in the takutai moana (marine and coastal areas)
- nearly \$6 million for claimant funding to support the settlement of historical Treaty of Waitangi claims
- \$3 million for reconciliation initiatives outside of Treaty settlements
- nearly \$2 million for the operations of Ngāpuhi Investment Fund Limited, and
- \$537,000 for financial assistance to support finalising transfer of ancillary redress.

Details of these appropriations are set out in Parts 2-4.

Details of Appropriations and Capital Injections

Annual Appropriations and Forecast Permanent Appropriations

Titles and Scopes of Appropriations by Appropriation Type	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Departmental Output Expenses			
Treaty Negotiations and Marine and Coastal Area Customary Interests (M74) (A23) This appropriation is limited to departmental expenses incurred in settling historical Treaty of Waitangi claims and determining customary interests in marine and coastal areas including implementing settlements and providing advice and information to Ministers and others on these matters.	36,648	31,548	35,541
Total Departmental Output Expenses	36,648	31,548	35,541
Non-Departmental Output Expenses			
Operations of Ngāpuhi Investment Fund Limited (M74) (A23) This appropriation is limited to the administration and management of Ngāpuhi Investment Fund Limited.	1,900	1,777	1,777
Total Non-Departmental Output Expenses	1,900	1,777	1,777
Non-Departmental Other Expenses			
Ancillary Redress: Financial Assistance for Beneficiaries (M74) (A23) This appropriation is limited to providing Crown contributions to beneficiaries and their representatives towards the costs they incur on finalising the terms of transfer to them of ancillary redress.	750	180	537
Claimant Funding (M74) (A23) This appropriation is limited to payment of claimant funding related to the settlement of historical Treaty of Waitangi claims.	5,709	5,709	5,709
Financial Assistance Toward Determining Customary Interests in the Marine and Coastal Area (M74) (A23) This appropriation is limited to providing financial assistance to applicant groups to investigate their customary interests in the marine and coastal area.	15,083	4,741	13,236
Reconciliation Initiatives Outside of Treaty Settlements (M74) (A23) This appropriation is limited to Crown contributions to support the delivery of Māori Crown initiatives outside of the settlement of historical Treaty of Waitangi claims.	20	-	3,000
Total Non-Departmental Other Expenses	21,562	10,630	22,482
Total Annual Appropriations and Forecast Permanent Appropriations	60,110	43,955	59,800

Multi-Year Appropriations

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Non-Departmental Other Expenses		
Historical Treaty of Waitangi Settlements 2025 - 2029 (M74) (A23) This appropriation is limited to the settlement of historical Treaty of Waitangi claims, including redress through the transfer of assets (cash and property) from the Crown to the claimant groups, and any simple interest payable on settlements between the date specified in the Deed of Settlement and the settlement date. Commences: 30 June 2025 Expires: 30 June 2029	Original Appropriation	1,400,000
	Estimated Actual for 2025/26	350,000
Historical Treaty of Waitangi Settlements 2026 - 2030 (M74) (A23) This appropriation is limited to the settlement of historical Treaty of Waitangi claims, including redress through the transfer of assets (cash and property) from the Crown to the claimant groups, and any simple interest payable on settlements between the date specified in the Deed of Settlement and the settlement date. Commences: 30 June 2026 Expires: 30 June 2030	Original Appropriation	1,400,000
	Estimated Actual for 2025/26	-

Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Annual Appropriations and Forecast Permanent Appropriations	60,110	43,955	59,800
Total Forecast MYA Non-Departmental Other Expenses	350,000	350,000	350,000
Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations	410,110	393,955	409,800

Supporting Information

Part 1 - Vote as a Whole

1.1 - New Policy Initiatives

Policy Initiative	Appropriation	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Drawdown of Takutai Moana Rehearings Tagged Contingency	Financial Assistance Toward Determining Customary Interests in the Marine and Coastal Area Non-Departmental Other Expenses	4,700	-	-	-	-
Enabling Transfer of the Hawea/Wanaka SILNA Substitute Land	Reconciliation Initiatives Outside of Treaty Settlements Non-Departmental Other Expenses	3,000	-	-	-	-
Te Tari Whakatau - Savings in Operating Costs	Operations of Ngāpuhi Investment Fund Limited Non-Departmental Output Expenses	-	(123)	(123)	(123)	(123)
	Treaty Negotiations and Marine and Coastal Area Customary Interests Departmental Output Expenses	-	(677)	(677)	(677)	(677)
Total Initiatives		7,700	(800)	(800)	(800)	(800)

1.2 - Trends in the Vote

Summary of Financial Activity

	2021/22	2022/23	2023/24	2024/25	2025/26		2026/27			2027/28	2028/29	2029/30
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Departmental Transactions Budget \$000	Non- Departmental Transactions Budget \$000	Total Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Appropriations												
Output Expenses	38,951	39,411	42,372	35,954	38,548	33,325	35,541	1,777	37,318	37,339	37,361	37,361
Benefits or Related Expenses	-	-	-	-	-	-	N/A	-	-	-	-	-
Borrowing Expenses	-	-	-	-	-	-	-	-	-	-	-	-
Other Expenses	233,751	107,916	100,014	89,615	371,562	360,630	-	372,482	372,482	373,340	369,550	368,945
Capital Expenditure	-	-	-	-	-	-	-	-	-	-	-	-
Intelligence and Security Department Expenses and Capital Expenditure	-	-	-	-	-	-	-	N/A	-	-	-	-
Multi-Category Expenses and Capital Expenditure (MCA)												
<i>Output Expenses</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Other Expenses</i>	-	-	-	-	-	-	-	-	-	-	-	-
<i>Capital Expenditure</i>	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Appropriations	272,702	147,327	142,386	125,569	410,110	393,955	35,541	374,259	409,800	410,679	406,911	406,306
Crown Revenue and Capital Receipts												
Tax Revenue	-	-	-	-	-	-	N/A	-	-	-	-	-
Non-Tax Revenue	664	638	659	581	599	599	N/A	557	557	502	442	379
Capital Receipts	-	-	-	-	-	-	N/A	-	-	-	-	-
Total Crown Revenue and Capital Receipts	664	638	659	581	599	599	N/A	557	557	502	442	379

Note - where restructuring of the vote has occurred then, to the extent practicable, prior years information has been restated as if the restructuring had occurred before the beginning of the period covered. In this instance Total Appropriations for the Budgeted and Estimated Actual year may not equal Total Annual Appropriations and Forecast Permanent Appropriations and Multi-Year Appropriations in the Details of Appropriations and Capital Injections.

Adjustments to the Summary of Financial Activity Table Due to Vote Restructuring

There have been no restructuring adjustments to prior year information in the Summary of Financial Activity table.

1.3 - Analysis of Significant Trends

Output Expenses

Output expenses remain fairly consistent over the trend period. Time-limited funding was provided in 2023/24 to support the higher than anticipated demand for determining customary interests.

Other Expenses

The fluctuation in other expenses primarily reflects the size and timing of Treaty Settlements under the Historical Treaty of Waitangi Settlements multi-year appropriation, as shown in the table below. Expenditure for Historical Treaty of Waitangi Settlements is recognised when a treaty settlement deed has been initialled.

Historical Treaty of Waitangi Settlements Included in Other Expenses

	2021/22	2022/23	2023/24	2024/25	2025/26	2025/26	2026/27	2027/28	2028/29	2029/30
	Actual \$000	Actual \$000	Actual \$000	Actual \$000	Final Budgeted \$000	Estimated Actual \$000	Budget \$000	Estimated \$000	Estimated \$000	Estimated \$000
Historical Treaty of Waitangi Settlements	214,480	51,787	66,286	49,342	350,000	350,000	350,000	350,000	350,000	350,000
Remaining other expenses	19,271	56,129	33,728	40,273	21,562	11,249	22,482	23,340	19,550	18,945

The remaining movements in other expenses primarily relate to one-off expenses including:

- time-limited funding of \$35 million in 2022/23 for specific redress arrangements
- additional funding of \$17.300 million in 2023/24 to address urgent cost pressures to continue funding the Takutai Moana Financial Assistance Scheme, and
- time-limited funding of \$25.200 million in 2024/25 for the post-settlement resolution of New Zealand Defence Force Redress at the Royal New Zealand Air Force Base Woodbourne.

Non-Tax Revenue

The non-tax revenue mainly relates to interest received from lending to implement the Ngāti Whātua Ōrākei Deed of Settlement.

Part 2 - Details of Departmental Appropriations

2.1 - Departmental Output Expenses

Treaty Negotiations and Marine and Coastal Area Customary Interests (M74) (A23)

Scope of Appropriation

This appropriation is limited to departmental expenses incurred in settling historical Treaty of Waitangi claims and determining customary interests in marine and coastal areas including implementing settlements and providing advice and information to Ministers and others on these matters.

Expenses and Revenue

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	36,648	31,548	35,541
Revenue from the Crown	36,208	36,208	35,081
Revenue from Others	440	440	460

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve supporting the Crown in the negotiation, administration and implementation of historical Treaty of Waitangi settlement claims and marine and coastal area customary interests.

How Performance will be Assessed and End of Year Reporting Requirements

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
The satisfaction of the Minister for Treaty of Waitangi Negotiations that Te Tari Whakatau advice to Ministers and Cabinet on Treaty settlements and Takutai Moana is timely, informed, and enabling of good Cabinet decision-making, as per the common satisfaction survey (see Note 1)	At least 8/10	At least 8/10	Measure removed
The satisfaction of the Minister for Treaty of Waitangi Negotiations with ministerial services, as per the common satisfaction survey (see Note 1)	At least 8.5/10	At least 8.5/10	Measure removed
Percentage of policy advice papers that are assessed score 3 or higher out of 5 (see Note 1)	80%	80%	Measure removed
Percentage of policy advice papers that are assessed score 4 or higher out of 5 (see Note 1)	40%	40%	Measure removed
Percentage of policy advice papers that are assessed score 2.5 or less out of 5 (see Note 1)	<20%	<20%	Measure removed
The Crown is represented at 100% of Tribunal Inquiries and court cases where Te Tari Whakatau is the instructing agency (see Note 1)	100%	100%	Measure removed
The Crown is represented at 100% of current High Court hearings in relation to takutai moana cases (see Note 1)	100%	100%	Measure removed

Assessment of Performance	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Implement the Marine and Coastal Area (Takutai Moana) Act 2011 Applicant Group Funding Scheme updates (see Note 1)	100%	100%	Measure removed
Progress the Marine and Coastal Area (Takutai Moana) Act 2011 legislation updates (see Note 1)	2	1	Measure removed
Percentage of fast-track consent application advised on within the time agreed with the Minister's office (see Note 1)	95%	95%	Measure removed
Timely and effective advice and briefings to the Government to support decision making across Treaty settlements and Takutai Moana determinations			
Ministerial satisfaction of at least 4 out of 5 for policy advice, as per the common satisfaction survey	At least 4/5	At least 4/5	At least 4/5
An average of at least 3.5/5 for the overall quality of briefings assessed by an independent provider	At least 3.5/5	At least 3.5/5	At least 3.5/5
Timely and effective progress towards, and completion of, Takutai Moana determinations			
Applicants in active discussions with Te Tari Whakatau using the Crown engagement pathway	10	10	10
Timely and effective progress towards, and completion of, Treaty settlements			
Ministerial satisfaction with progress towards milestones	At least 8/10	At least 8/10	At least 8/10
Fulfilment of settlement date obligations	100%	100%	100%
The number of Deeds of Mandate recognised (see Note 2)	2	2	3
The number of Terms of Negotiation signed (see Note 3)	2	2	3
The number of Agreements in Principle signed	1	1	1
The number of Deeds of Settlement initialled	2	2	2
The number of Deeds of Settlement signed	3	3	3
The number of Legislation introduced	4	4	4
The number of Legislation enacted (see Note 4)	3	3	4

Note 1 - These performance indicators were removed in 2026/27 as they did not provide a meaningful account of performance. The existing indicators are sufficient.

Note 2 - The standard for this performance indicator was increased by 1 in 2026/27 as the target number for mandate recognition varies in accordance with current negotiations work programme.

Note 3 - The standard for this performance indicator was increased by 1 in 2026/27 as the target number for signed terms of negotiation varies in accordance with current negotiations work programme.

Note 4 - The standard for this performance indicator was increased by 1 in 2026/27 as the target number for legislation enactment varies in accordance with current negotiations work programme.

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Ministry of Justice in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Te Tari Whakatau - Savings in Operating Costs	2026/27	-	(677)	(677)	(677)	(677)
Optimising the Ministry's Back-Office Functions	2024/25	(264)	(264)	(264)	(264)	(264)
Back-Office Transformation	2024/25	(11)	(11)	(11)	(11)	(11)
Previous Government						
Treaty Settlements and Marine and Coastal Area Act Work - Return of Funding	2024/25	(1,250)	(1,250)	(1,250)	(1,250)	(1,250)
Takutai Moana - Implementation of Engagement Strategy	2022/23	3,300	3,300	3,300	3,300	3,300
Continuing to Pay Employees to Maintain Core Justice Services for New Zealanders	2022/23	1,788	1,788	1,788	1,788	1,788
Takutai Moana - Financial Assistance Scheme	2022/23	599	599	599	599	599

Reasons for Change in Appropriation

The decrease in the appropriation for 2026/27 is mainly due to:

- a saving of \$677,000 from renegotiating the shared service agreement between Te Tari Whakatau and the Ministry of Justice and reducing discretionary expenditure, and
- a decrease of \$450,000 for time-limited funding for an arbitration hearing to resolve relativity mechanism disputes in 2025/26.

Part 3 - Details of Non-Departmental Appropriations

3.1 - Non-Departmental Output Expenses

Operations of Ngāpuhi Investment Fund Limited (M74) (A23)

Scope of Appropriation

This appropriation is limited to the administration and management of Ngāpuhi Investment Fund Limited.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	1,900	1,777	1,777

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve the efficient and effective administration and management of Tupu Tonu: Ngāpuhi Investment Fund Limited.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Number of engagements to develop relationships and build understanding with Ngāpuhi iwi, hapū, rūpu or entities	Achieved	Achieved	Achieved
Committed disbursements (see Note 1)	\$300,000	\$300,000	\$300,000

Note 1 - Committed disbursements are up to 20% of Tupu Tonu's net investment returns from each preceding financial year that are provided as grants to organisations, whānau and hapū that affiliate to Ngāpuhi.

End of Year Performance Reporting

Performance information for this appropriation will be reported by Tupu Tonu in its Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Te Tari Whakatau - Savings in Operating Costs	2026/27	-	(123)	(123)	(123)	(123)

3.4 - Non-Departmental Other Expenses

Ancillary Redress: Financial Assistance for Beneficiaries (M74) (A23)

Scope of Appropriation

This appropriation is limited to providing Crown contributions to beneficiaries and their representatives towards the costs they incur on finalising the terms of transfer to them of ancillary redress.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	750	180	537

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve providing financial assistance to the beneficiaries of the ancillary redress committed in the 1990s.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity, under s15D(2)(b)(iii) of the Public Finance Act 1989, as the amount of this annual appropriation for a non-departmental expense is less than \$5 million.

Reasons for Change in Appropriation

The decrease in the appropriation for 2026/27 is due to the time-limited funding for this appropriation and anticipated contribution profile for providing financial assistance to the beneficiaries of the ancillary redress legally committed in the 1990s.

Claimant Funding (M74) (A23)

Scope of Appropriation

This appropriation is limited to payment of claimant funding related to the settlement of historical Treaty of Waitangi claims.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	5,709	5,709	5,709

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve an effective process for providing financial assistance for claimant groups, to achieve durable historical Treaty of Waitangi settlements.

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Timely and appropriate assistance to support groups effectively participate in the settlement process			
Claimant funding payments are made to groups within 10 working days of claim approvals	95%	95%	95%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Treaty of Waitangi Negotiations in a report appended to the Ministry of Justice Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Reduction in Claimant Funding	2024/25	(2,393)	(2,393)	(2,393)	(2,393)	(2,393)

Financial Assistance Toward Determining Customary Interests in the Marine and Coastal Area (M74) (A23)

Scope of Appropriation

This appropriation is limited to providing financial assistance to applicant groups to investigate their customary interests in the marine and coastal area.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	15,083	4,741	13,236

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve supporting an efficient process for providing financial assistance for the investigation of applicant groups' customary rights in the takutai moana (marine and coastal area).

How Performance will be Assessed and End of Year Reporting Requirements

	2025/26		2026/27
	Final Budgeted Standard	Estimated Actual	Budget Standard
Assessment of Performance			
Timely and appropriate assistance to support groups effectively participate in the Takutai Moana determination process			
Takutai Moana Financial Assistance Scheme payments are made to groups within 10 working days of claim approvals	95%	95%	95%

End of Year Performance Reporting

Performance information for this appropriation will be reported by the Minister for Treaty of Waitangi Negotiations in a report appended to the Ministry of Justice Annual Report.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Drawdown of Takutai Moana Rehearings Tagged Contingency	2025/26	4,700	-	-	-	-
Previous Government						
Takutai Moana-Financial Assistance Scheme	2024/25	7,786	7,786	7,786	7,786	7,786

Reasons for Change in Appropriation

The decrease in the appropriation for 2026/27 is mainly due to additional funding provided in 2025/26 for the rehearing of applicants.

This is partially offset by a net increase of \$2.234 million from transfers relating to adjournments of hearings under the Takutai Moana Act.

Historical Treaty of Waitangi Settlements 2026 - 2030 (M74) (A23)

Scope of Appropriation and Expenses

Type, Title, Scope and Period of Appropriations	Appropriations, Adjustments and Use	\$000
Historical Treaty of Waitangi Settlements 2026 - 2030 (M74) (A23) This appropriation is limited to the settlement of historical Treaty of Waitangi claims, including redress through the transfer of assets (cash and property) from the Crown to the claimant groups, and any simple interest payable on settlements between the date specified in the Deed of Settlement and the settlement date. Commences: 30 June 2026 Expires: 30 June 2030	Original Appropriation	1,400,000
	Estimated Actual for 2025/26	-

What is Intended to be Achieved with this Appropriation

This appropriation is intended to achieve durable settlement of historical Treaty of Waitangi claims.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity, under s15D(2)(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative because this appropriation is solely for the settlement of claims, including redress.

Reconciliation Initiatives Outside of Treaty Settlements (M74) (A23)*Scope of Appropriation*

This appropriation is limited to Crown contributions to support the delivery of Māori Crown initiatives outside of the settlement of historical Treaty of Waitangi claims.

Expenses

	2025/26		2026/27
	Final Budgeted \$000	Estimated Actual \$000	Budget \$000
Total Appropriation	20	-	3,000

What is Intended to be Achieved with this Appropriation

This appropriation is intended to support Māori Crown reconciliation through initiatives outside of the settlement of historical Treaty of Waitangi claims.

How Performance will be Assessed and End of Year Reporting Requirements

An exemption was granted, as the appropriation is one from which resources will be provided to a person or an entity other than a department, a functional chief executive, an Office of Parliament, or a Crown entity, under s15D(2)(b)(ii) of the Public Finance Act 1989, as additional performance information is unlikely to be informative because this appropriation is solely for Crown contributions to Māori Crown initiatives.

Current and Past Policy Initiatives

Policy Initiative	Year of First Impact	2025/26 Final Budgeted \$000	2026/27 Budget \$000	2027/28 Estimated \$000	2028/29 Estimated \$000	2029/30 Estimated \$000
Current Government						
Enabling Transfer of the Hawea/Wanaka SILNA Substitute Land	2025/26	3,000	-	-	-	-

Reasons for Change in Appropriation

The increase in this appropriation for 2026/27 is mainly due to an expense transfer of \$3 million to 2026/27 which enables continued delivery of the reconciliation process with the Hāwea/Wānaka South Island Landless Natives Act 1906 (SILNA) successors, following delays.