



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

Kaupapa 5 Te Tātari Tāke Pakihi

"Ngā Kaupapa Tāke"

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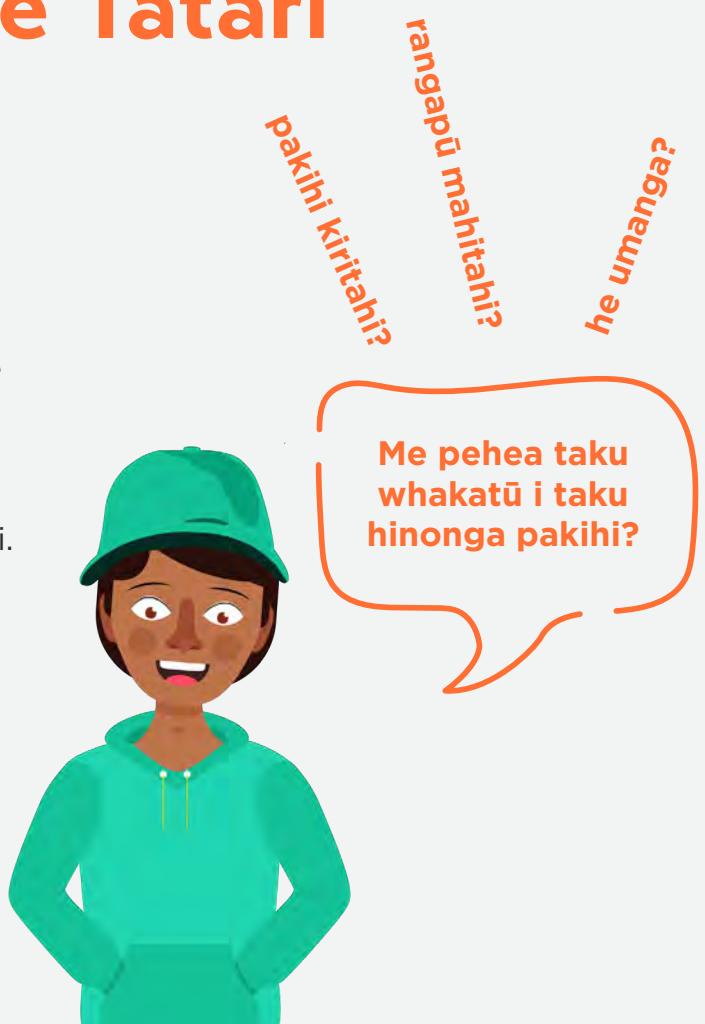
Utua ngā Tāke i te Wā Tika

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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 e tautoko i a koe 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 kawenga a 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 e tautoko i a koe 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, arā:



Ngā Hononga ki Te Whare Tapa Whā

ka tautohu i te hāngaitanga o ēnei ariā tāke me ēnei 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 Kia Tika Ngā Tāke Pakihi.



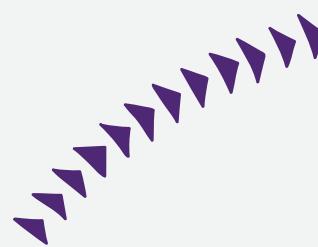
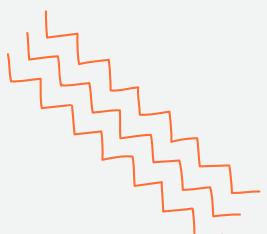
He Ngohe Aromatawai Tāke

Ka whiriwhiri koe i tētahi mahi hei whakaatu i tō māramatanga ki te pūnaha tāke i Aotearoa. Tērā pea, mā tēnei ngohe e tautoko i tō kite ki te hononga o ēnei māramatanga ki te Whare Tapa Whā me te whakawhanake i te mauri ora o koutou ko tō whānau.



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

Ngā Hua Ako

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

- whakaahua i tētahi hinonga pakihī i Aotearoa
- whakarārangi i ngā hinonga pakihī pātahi e toru
- whakamārama i te rerekētanga o te hinonga monihua i te hiononga monihua-kore i Aotearoa
- whakarārangi i ngā putanga tāke e whai take ai te tau IRD mō ngā hinonga pakihī i Aotearoa
- whakaahua i ngā tūmomo āhuatanga o ngā hinonga pakihī i Aotearoa
- whakamārama i ngā herenga tāke a ngā hinonga monihua me ngā hinonga monihua-kore
- whakaahua i ngā pāpātanga tāke mō ngā hinonga pakihī i Aotearoa pēnei i ērā e hāngai ana ki te pakihī kiritahi, ki ngā rūnanga manature Māori, ki te aha atu, 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 whai hua ako me mātua whakaoti te wāhanga 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 pakihī i Aotearoa me te tūhura i ngā momo herenga tāke.

E eke angitu ai koe, me mātua:

- tautuhi i ngā ara pātahi e toru e tū ai tētahi hinonga kakihi i Aotearoa
- whakamārama kei te āhua o te whanaketanga o tētahi hinonga pakihī tōna hanga me āna tāke
- whakarārangi i ngā take me tono tau IRD tētahi hinonga pakihī
- whakamārama i ngā hinonga monihua rerekē
- whakataurite i ngā hinonga monihua me ngā hinonga monihua-kore
- whakamārama i ngā pāpātanga rerekē o ngā hinonga pakihī
- titiro ki te paetukutuku a IRD, Te Tari Tāke kia mārama ki a koe ko hea te wāhi pai hei 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.

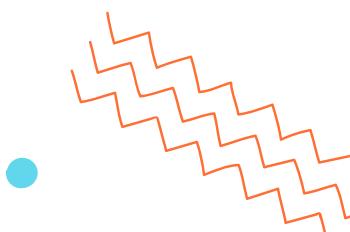
Inā te nui o ngā momo hinonga pakihi, ā, he huanga, he takarepatanga hoki o ia momo e tika ana kia whakaarotia i a koe e whakarite pakihi ana. Ko ngā momo hinonga pakihi pātahi te pakihi kiritahi, ngā rangapū mahitahi, me ngā umanga.

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 tā rātou nama 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 āraitia ā-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 mahitahi?

I ngā ritenga o te rangapū mahitahi 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 mahitahi, ka mutu, ka whakapuakitia tō moni whiwhi i tō puka tāke takitahi. Ka mahitahi hoki ki te rūnanga ngā monihua me ngā moni ngaro. Ki te hinga tō pakihi i te nama, mā kōrua/koutou ngā nama e utu. Ka oti i a kōrua/kōutou tētahi kirimana rangapū mahitahi te tuhi i mua i te whakaritenga o te pakihi. Kāore koutou e āraitia ā-ture hei rangapū mahitahi nā reira, ko te painga atu mehemea ka torohia ngā ratonga ture i mua i te huatakitanga o te hinonga rangapū mahitahi.



He aha te umanga?

Ko te umanga te momo hinonga pakihī 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 te tangata nā rātou te umanga. Ka kīa he kaiwhaipānga ngā tāngata nā rātou te umanga. Ka tautoko ā-ahumoni ngā kaiwhaipānga mā rātou hoki ngā monihua.

I te āhua o te hanga o te umanga, 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 whakahaeere, 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 pakihī e toru, kotahi anake te hinonga ā-ture, arā, ko te umanga tērā. Tūturu me rēhita i te umanga ki te Tari Umanga o Aotearoa kia whaimana ā-ture.

Kuputaka	
Māori	Pākehā
hinonga pakihī	business entity
tauhokohoko	trading
huanga	advantage
takarepatanga	disadvantage
umanga	company
ā-ture	legal
whakapuaki	declare
āraitia ā-ture	legal protection
Tari Umanga o Aotearoa	New Zealand Companies Office



Hei Mahi 1 – Mahi Kāinga

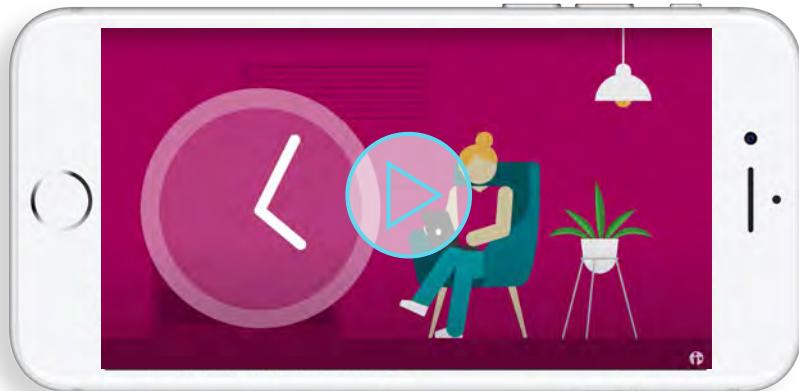
Ko te painga atu mehemea ka mātakitaki koe i ngā ataata reo Pākehā e whai ake ana, he mahi kāinga whakature-kore, arā, māu anō koe e kuhu. Mātakina tahitia me ērā o tō whānau e hiahia ana ki te tautoko i a koe. Ka whakamāramatia;

1) ngā āhuatanga waiwai o te tū hei pakihī kiritahi

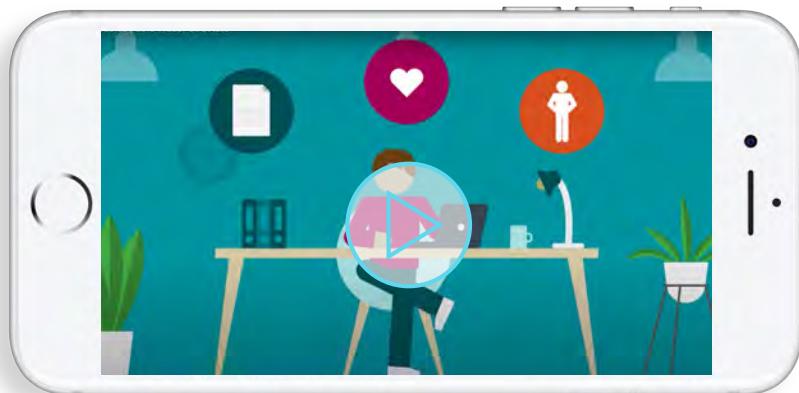
2) ngā mahi waiwai o te whakarite rangapū mahitahi

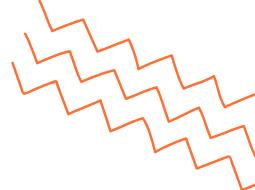
3) te momo hinonga pakihī ka pai māu.

Ka whakamāramatia, **i tēnei ataata**, ngā āhuatanga waiwai o te tū hei pakihī kiritahi

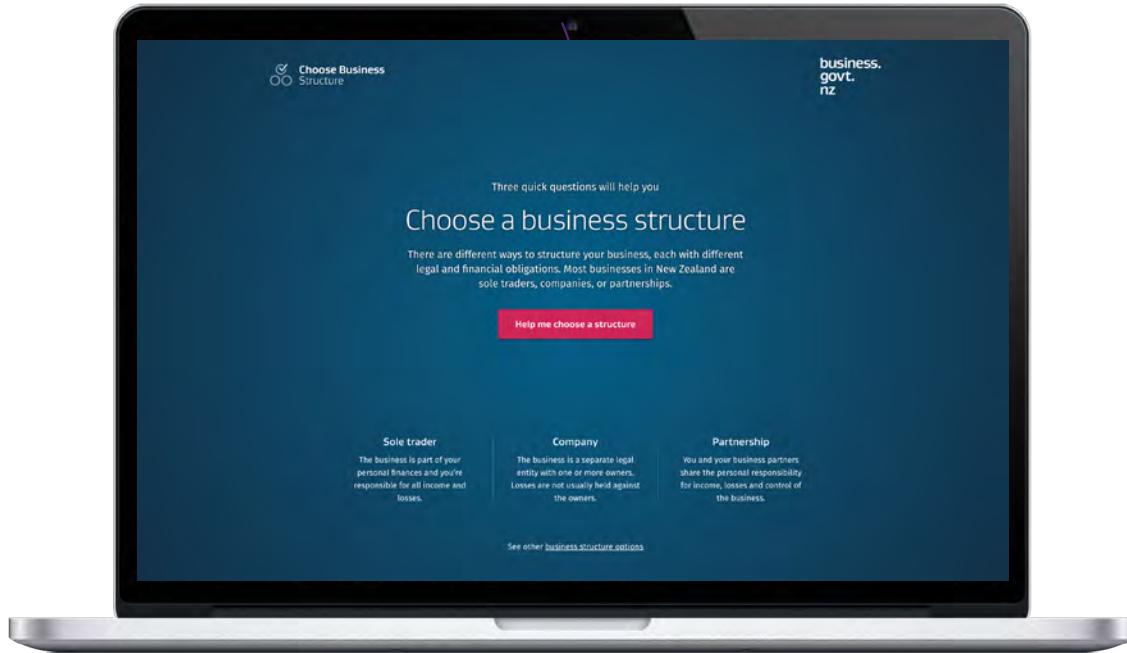


Ka whakamāramatia, **i tēnei ataata**, ngā āhuatanga waiwai o te whakarite rangapū mahitahi





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



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 māu.
- Ka kitea i te pae tukutuku a Te Tari Tāke he mōhiohio atu anō.



Hei Mahi 2



He mahi takirua, tēnā:

- 1)** Tuhia ētahi pakihī he pitomata ūna, tērā pea ka whakaritea i tō wehenga i te kura.

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- 2)** Tuhia hoki ki te taha o aua pakihī mehemea ka pakihī kiritahi, ka rangapū mahitahi, ka umanga rānei me te whakamārama hoki i ō kōwhiringa.

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- 3)** Whakamāramatia ngā whakaritenga tīmatanga mō te hinonga pakihī kiritahi, o te rangapū mahitahi rānei?

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Ngā Hononga ki Te Whare Tapa Whā

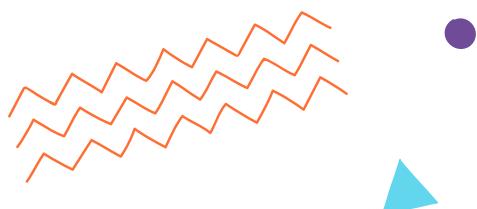
He \$42 miriona te takiwā o te wāriu o te Ōhanga Māori i tēnei wā, ā, ko ngā umanga Māori paku ērā e kapi ana i te 70% o taua wāriu. I mōhio rānei koe e āhei ana tētahi pakihī te tautohu mehemea he pakihī Māori rānei rātou i te rēhita **NZBN** Register?

Ko ētahi awenga tērā pea ka pā ki te whakatau ki te tū hei pakihī Māori ko te rangatiratanga, te momo whakahaere, ngā kaimahi, ngā mātāpono me ngā tikanga, ngā tikanga whakahaere, ngā tohu, ngā whakatairanga, ngā rawa whaikiko (te whenua rānei, te taiāpure rānei hei tauira), ngā rawa kiko-kore pēnei i ngā ariā kaupapa Māori, 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 pakihī Māori (pēnei i **Pīpī Mā**) ka pā ki te Whare Tapa Whā o koutou ko tō whānau. Me otī i a koutou te mahi e whai nei;

He mahi ā-rōpū:

- 1)** Rangahaua tētahi pakihī Māori, mā koutou anō e tohu ko tēhea. He umanga Māori rongonui rānei, he pakihī ā-tuihono rānei nā tētahi o tō whānau rānei, he aha atu rānei.
- 2)** Whakaotihia te tūtohi kei raro iho nei mā te whakamārama i ngā āhuatanga pai o te pakihī 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.





He tauira kei konei māu.

Kuputaka	
Māori	Pākehā
whakature-kore	non-compulsory
waiwai	basics
rawa whaikiko	tangible assets
rawa kiko-kore	intangible assets

He Tūmomo Hinonga Pakihi Anō.

Umanga Taunaha Tāpui

Ko te hanga umanga pātahi ake 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. Na reira ka noho tawhiti i ngā kaiwhaipānga ngā tūraru 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

Puna mōhiohio: bus.govt.nz

Ngā Umanga ā-Ohu

Ko te umanga ā-ohu tētahi momo umanga taunaha tāpui. Ka 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.

He āhuatanga o ngā umanga ā-ohu:

- Me 60%, neke atu rānei, 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 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 Tāke.
- He wāhanga o 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 ahuwhenua, te ahumāra, te ahumahi whakanao, te ratonga ahumoni, te ratonga tūāpapa, te mātauranga, te hauora, te ratonga hapori, te hokorau, me te ratonga hokohoko.
- He mema kei te poari kaiwhakahaere.
- Me noho te 60% o te mana pōti ki ngā kaiwhaipānga kurutete.

Puna mōhiohio: bus.govt.nz

Koinei ētahi tauira o ngā umanga ā-ohu nui i Aotearoa: Fonterra, Foodstuffs, Farmlands and 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 nō tāwāhi. Ehara tēnei i hanga pakihī i te hanga e tino rata ana 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 pakihī arumoni ka tautoko i te rūnanga i āna mahi pakihī me āna mahi pāpori** tae atu ki tana manaaki, tana whakawhanake rānei i ngā huarawa tūāpapa a taua rūnanga. Ko ngā tauira o te rangatiratanga, te paearu whakahaere me te haumitanga ngā āhuatanga o ngā rūnanga manature Māori.

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, ngā mahingakai, te wai, ngā ngahere, ka mutu ko tā rātou he mahi kia whanake aua rawa kia pai ake ai ngā āhuatanga pēnei me te ōhangā, te pāpori, te hauora, te hangarau, te whiwhi mahi o ūna mema. Mā tēnei momo rūnanga e whakahaere hoki i 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.

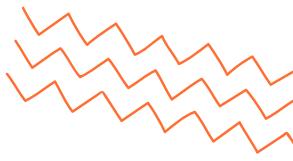
Pānuihia ngā kōrero tāke i Rūnanga Manature Māori e hono nei, ā, kimihiā ngā paearu whakatū Rūnanga Manature Māori.

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

Te Rūnanga Manature Māori ā-Mōtū

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

Puna: Ngangaru (maoriauthority.org)



Te Rūnanga Manature Māori ā-Mōtū

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

[HOME | Ngangaru \(maoriauthority.org\)](#)

Mēnā e hiahia ana koe ki ētahi atu kōrero mō ngā whenua [Māori me ngā Rūnanga Manature Māori](#) tēnā pāwhiria te hononga nei.

Kuputaka	
Māori	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
huarawa tūāpapa	asset based
tāke tārewa	asset based



Hei Mahi 3

He 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 pātahi e toru i Aotearoa.

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3) Whakamāramatia ngā rerekētanga matua o te umanga, 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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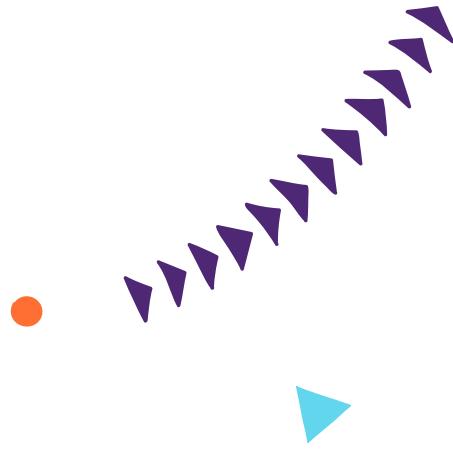
5) He aha āu kupu akiaki ki te tangata e takatū ana ki te whakatū umanga?

.....
.....
.....

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

.....
.....
.....

Wāhanga 2: Ngā Whakahaere Monihua-kore



Ko ngā whakahaere monihua-kore tētahi momo hinonga pakihi he kanohi kitea i te hapori, tērā pea e whai pānga ana hoki koe. He whakahaere, he hinonga pēnei i ngā rōpū ohaoha, ngā karapu, 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 ko te monihua, ko te whaihua rānei o ngā mema te aronga matua, 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 ūhāki, ngā tīkīti 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 hapori.

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 Tāke ētahi atu kōrero mō ngā whakahaere monihua-kore.

He aha te whakahaere monihua?

Ko te whakahaere monihua te momo pakihī ko tana whāinga ko te whai monihua mā te hoko rawa, te hoko ratonga rānei ki ana kiritaki. E whakaae ana kia utua ngā rangatira e te pakihī 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, ngā umanga wakarererangi ā-mōtū me ngā umanga tūnuku; ngā whare kaumātua, whare hoko, wharekai hoki.

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

Kuputaka	
Māori	Pākehā
ngā whakahaere monihua-kore	not-for-profits
rōpū ohaoha	charities
porihanga	societies
ōhāki	bequeaths
kaimahi whaiutu	paid employee



Hei Mahi 1

Ngā Kaiwhakatau

He mahi ā-rōpū, mātaitia te tūtohi nei, ā, matapakihia ngā pātai e rārangī 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	Whakahaere monihua
Whakapaunga	Ko te moni ka whakapaua kia eke 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 e hiahia ana ki whakapaua te moni 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/whakapuaki, ngā mema, ngā ritenga a te Rēhita Rōpū Ohaoha, ngā kiritaki.	Kaiwhaipānga/rangatira o te pakihī
Puka Kaute	Ki ēnei puka kitea ai ngā taunakitanga o ngā moni kua whakapaua me ngā take i whakapaua ka tahi, ka rua nō hea ngā moni, ka toru ngā aronga mō ngā moni kua tāpuaia.	Ka tautohu i ngā ia hoko me ngā whakapaunga kia eke taumata 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 kapia i ngā whakapaunga nga moni whiwhi; me ngā moni penapena tae atu ki ngā kawenga a te whakahaere.	Ki konei kitea ai moni hua/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; papanga; me te kohi 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 i ngā mahi tāke hoki.

Te Puna: [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 o te tūmatanui mā roto mai i tētahi, neke atu 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, te tarahiti ohaoha, te manatōpū-kore, te manatōpū rānei.

Ka wātea ki ngā rōpū ohaoha te nui o ngā huanga tāke, nui ake i ērā atu momo whakahaere monihua-kore nā te mea ko tana take kotahi ko te whai painga o te tūmatanui (atu i te whai painga o ūna mema ake). 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 rēhita.

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





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 whakamāmā ai te pānga o te tangata ki te taiao mā te whakakauriki i te nui ngā para, me te ako i ngā pūkenga matua pēnei i te mahi wairākau, te whakatipu māra kai, me te noho tawhiti i te whakaaro o te hanga porowhiu.

Para Kore

He mahi ā-rōpū;

I tētahi rōpū, me huri koutou ki te rangahau i te whakahaere ‘Para Kore’, i tētahi atu whakahaere Ohaoha rānei e mōhio nei koe. Tēnā, matapakihiā 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 manatōpu?

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

*E whakaae ana mā te manatōpū **te rīhi, te rēti, te hoko atu me te hoko hoki i 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 whaihua whaiaro tētahi mema kotahi i ngā huarawa a te whakahaere*

Te Puna: NZ Companies Office

Ko te SPCA tētahi manatōpū kua kaumātua i Aotearoa. Pānuihia ngā kōrero hītori mō SPCA, i konei.

Kuputaka	
Māori	Pākehā
papanga	accountability
whakakauriki	minimise
wairākau	composting
manatōpū	Incorporated society



Hei Mahi 2

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

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2) Whakaahuatia te whakahaere monihua me ētahi o ūna āhuatanga.

.....

.....

.....

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

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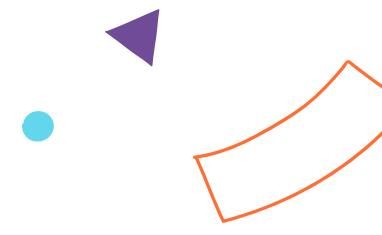
.....

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 mā 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 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 mahitahi tāna ake tau IRD
- he tau tāke IRD matua kei ngā umanga, ā, me mātua rēhita ki te Tari Umanga.

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

- E whakarite ana i tētahi rangapū mahitahi, 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 whakawhitirawa/whare rānei ki tangata kē i Aotearoa
- He whare rēti āu

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



He rerekē ngā ture me ngā pāpātanga tāke a tēnā hinonga pakihī ture i tēnā hinonga pakihī ka mutu, he nui ngā āhuatanga ka pā ki ngā tāke moni whiwhi. He rerekē i runga i te monihua, te monihua-kore rānei o te whakahaere. He rerekē hoki te nui o te tāke ka utua e te tangata takitahi me ngā pakihī. 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 pakihī

Ngā pāpātanga tāke mō ngā pakihī me ngā whakahaere



Hei Mahi 3

He mahi ā-rōpū tēnei. Mā koutou ko tō rōpū e tūhura i ngā tūmomo ara tāke i ngā hinonga pakihī. Torohia ngā hononga, ā, whakarāpopotohia ngā ritenga tāke. *Kua oti te momo tuatahi te whakatauiratia i te tūtohi nei.*

Momo	Hononga	He whakarāpopotonga o ngā ritenga tāke
Kaupapa Atawhai	<u>Te Wāhi ki Ngā Kaupapa Atawhai</u> <u>Ngā aweretanga tāke mā ngā kaupapa atawhai</u>	<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 mā rātou tētahi whakahokitanga moni whiwhi te tuku tae atu ki te wā ka tonoa kia pēnā.</p> <p>Ka wātea ki a rātou ngā aweretanga-tāke mēnā kua rēhita rātou me 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"> • ka whakahaeretia kāore he ture, he kawenata kāwanatanga, he tīti tarahiti rānei kua tuhia • ka whakahaeretia i raro i ētahi ture, tētahi kawenata kāwanatanga, tētahi tīti tarahiti rānei kāore e eke ki ngā ritenga e tika ana kia whai aweretanga-tāke • ka whakamahia te moni whiwhi ā-pakihī mō ana whāinga kaupapa atawhai ki tāwāhi • kāore anō kia rēhitatia e te Ratonga Kaupapa Atawhai.
Umanga	<u>Te Tāke Moni Whiwhi mō ngā Umanga</u>	

Ngā Whakahaere Monihua-kore	<u>Ngā Whakahaere Monihua-kore</u> <u>Ka pēhea tā tēnei momo utu tāke?</u> <u>Te Tāke mō ngā Whakahaere Monihua-kore</u>	
Rangapū Mahitahi	<u>Te Tāke Rangapū Mahitahi</u>	
Porihanga	<u>Ngā Tāke Porihanga</u>	
Pākihi Kiritahi	<u>Te Tāke Tangata Takitahi</u>	
Māori Rūnanga Manature	<u>Te Tāke Moni Whiwhi mā ngā Rūnanga Manature Māori</u> <u>Ngā Whakahekenga Tāke mā ngā Rūnanga Manature Māori</u>	

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



Kuputaka	
Māori	Pākehā
makaurangi	fingerprint
ritenga rawa tuku iho	estate
umanga-whenua kē	offshore company
umanga kainoho-tāwāhi	non-resident company



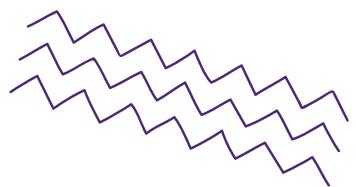
He Ngohe Aromatawai Tāke

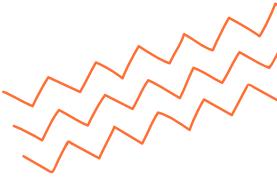
Mā tēnei aromatawai e pai ai tō whakaatu i tō mārama ki ngā ara whakarite pakihī me ngā ara utu tāke. Tēnā, pānuihia te tikanga aromatawai TĀKE kia mārama ai koe ka pēhea tō aromatawaihia.

- Whiriwhirihia tētahi mahi e whakaatu pai ana i tō āhei ki te:
- Whakaahua i ngā āhuatanga e kīia tētahi pakihī he hinonga pakihī 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 pakihī i Aotearoa
- Whakaahua i ngā āhuatanga rerekē o ngā hinonga pakihī i Aotearoa
- Whakamārama i ngā herenga tāke mō ngā whakahaere/hinonga monihua, monihua-kore hoki
- Whakaahua i ngā pāpātanga tāke mā ngā hinonga pakihī i Aotearoa pēnei i te pakihī 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 mā ngā hinonga pakihī:

	<p>E āhei ana te whakamahi whakaaturanga ā-waha o tāu i whiriwhiri hei rauemi i tō kura. He īpāho He Matapaki Mātauranga He whaikōrero He Uiui ā-Ataata</p>
	<p>Māu te momo whakaaturanga e whakatau</p>
	<p>He rauemi ataata matihiko ka āhei te toha i tō kura, ki te whānau / aiga / kāinga hei tauira Whakaaturanga Pakipūmeka Ataata</p>
	<p>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.</p>





He Tikanga TĀKE - He Aromatawai i te ako

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

He mea tautohu tēnei tūtohi mōu, arā kei hea koe, kei te aha, he aha hei mahi i muri mai. Ka taea e koe te kōwhiringa ki te tāpiri taunakitanga ki ū hua ako.

Whakaotihia tēnei tūtohi mā te tīpako i ngā putanga kua oti i a koe, ā, ka āpiti ā-matihiko 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 taea e au te;

- Whakaahua i ngā āhuatanga e kīa tētahi pakihī he hinonga pakihī 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 pakihī i Aotearoa
- Whakaahua i ngā āhuatanga rerekē o ngā hinonga pakihī i Aotearoa
- Whakamārama i ngā herenga tāke mō ngā whakahaere/hinonga monihua, monihua-kore hoki
- Whakaahua i ngā pāpātanga tāke mō ngā hinonga pakihī i Aotearoa pēnei i ērā e hāngai ana ki te pakihī kiritahi, ki ngā rūnanga manature Māori, ki te aha atu, te aha atu.

Te Āheitanga - Te Whakahaere Moni me te Moni Whiwhi

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 kīa tētahi pakihī he hinonga pakihī i Aotearoa	Ka whakaahuatia e au te hinonga	Ka whakaahuatia e au ngā ara huhua hei whakarite i tētahi hinonga pakihī.	Kua matatau ahau ki ngā Tikanga TĀKE + Ka whakamāramatia e au ngā ara rerekē e tū ai ētahi hinonga pakihī e rua.	E Matatau ana ki te Mōhio-Tāke + Ka parahautia e au te āhua o te whakahaere o tētahi hinonga pakihī ā-rohe.
Whakarāngi i ngā putanga tāke e tika ana kia whai tau IRD ngā pakihī i Aotearoa	Ka whakaahuatia e au te putanga tāke	Ka whakaahuatia e au ngā putanga tāke huhua	Kua matatau ahau ki ngā Tikanga TĀKE + Ka whakamāramatia e au ngā rerekētanga i ngā putanga mō ngā pakihī rerekē.	E Matatau ana ki te Mōhio-Tāke + Ka kōrero whānui mō ngā take me rerekē ngā pāpātanga tāke o tēnā hinonga pakihī i tēnā.
Whakamārama i te rerekētanga o te hinonga monihua i te hiononga monihua-kore i Aotearoa	Ka whakaahuatia e au te hinonga monihua. Ka whakaahuatia e au te hinonga monihua-kore.	Ka whakaahuatia e au hinonga monihua i Aotearoa me te whakarāngi i ētahi tauira. Ka whakaahuatia e au hinonga monihua-kore i Aotearoa me te whakarāngi 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 ahau ki ngā Tikanga TĀKE + Ka whakamāramatia e au ngā rerekētanga o ngā hinonga monihua me ngā hinonga monihua-kore. Ka whakarāngihiia 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.	E Matatau ana ki te Mōhio-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 pakihī i Aotearoa	Ka whakaahuatia e au ngā ritenga tāke mō ngā hinonga pakihī i Aotearoa.	Ka whakaahuatia e au ngā āhuatanga tāke huhua mō ngā hinonga pakihī i Aotearoa.	Kua matatau ahau ki ngā Tikanga TĀKE + Ka whakarāngihiia e au ētahi hinonga hei tauira me te whakamārama i ētahi āhuatanga.	E Matatau ana ki te Mōhio-Tāke + Ka parahautia e au ngā take hei monihua, he monihua-kore hoki te hanga o ētahi hinonga.

Te whai hua - kia ora!



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