



## **Resolution of the Poho-o-te-rangi Sovereign Land Council**

*Rule 10 of the Poho-o-te-rangi Sovereign Land Council Interim Rules of Procedure*

### **Resolution Ref: 3R1-17042025 (the tax resolution)**

Resolved 17 April 2025

Jason Koia / Clinton Koia / Carried

### **The Poho-o-te-rangi Sovereign Land Council,**

**recognising** that:

1. Te Tiriti o Waitangi 1840 (“te Tiriti”) is the prevailing Treaty and foundation document of New Zealand’s constitutional arrangements between the British Crown and the signatory sovereign Māori tribes; and
2. By virtue of Article 1 of te Tiriti, Queen Victoria of England (“Her Majesty”) acquired for the British Crown the authority to exercise kawanatanga (the control of British subjects on British soil for the maintenance of peace and good order); and
3. By virtue of Article 2 of te Tiriti, in exchange for the authority to exercise kawanatanga Her Majesty would protect te tino rangatiratanga of the signatory sovereign Māori tribes (i.e. the pre-existing absolute and unfettered power to rule their own territorial lands, waterways, seas, airspace, and resources in accordance with tikanga Māori (Mōari law)), and the signatory sovereign Māori tribes agreed to accord to Her Majesty a first right of refusal to purchase such lands that the signatory sovereign Māori tribes desired to sell; and
4. The parcel of Māori freehold land known as Pohooterangi A9B has never been sold to the British Crown or its authorised agent; and
5. Pohooterangi A9B remains Māori customary land held as a taonga tuku iho by its aboriginal descendants in accordance with te papatipu o Ruawaipu (the law of the Ruawaipu tribe that regulates the custodianship of Ruawaipu lands) and subject to te tino rangatiratanga (even though the land has passed through the Pākehā Land Taking Court and accorded Māori freehold land status); and
6. Pohooterangi A9B remains out of bounds to the British Crown’s authority to exercise kawanatanga (it matters not that the land has passed through

the Pākehā Land Taking Court and accorded Māori freehold land status); and

7. The owners of Pohooterangi A9B are the trustees of the Mo Koia Land Trust constituted on on 8 November 2024 by the Māori Land Court under the provisions of Part 12 Te Ture Whenua Māori Act 1993; and
8. Article 3 of te Tiriti does not impose an obligation on the trustees of the Mo Koia Land Trust to comply with Pākehā tax law derived from the authority of kawanatanga as Article 3 secured to the signatory sovereign Māori tribes the same rights and “privileges” as British subjects not “duties”; and
9. The British Crown’s New Zealand colonial government (through its law making organ the Pākehā Parliament), has no constitutional power to enact provisions in Pākehā tax law that breach the limitations of kawanatanga, and, or, encroaches te tino rangatiratanga including, but not limited to, provisions in Pākehā tax law that imposes obligations on the trustees of the Mo Koia Land Trust pertaining to the management of Pohooterangi A9B; and
10. Provisions in Pākehā tax law that exceed the limitations of kawanatanga, and, or, encroach te tino rangatiratanga are unconstitutional provisions in Pākehā tax law; and
11. Unconstitutional provisions in Pākehā tax law are invalid provisions in Pākehā law; and
12. The trustees of the Mo Koia Land Trust are under no obligation to comply with invalid provisions in Pākehā tax law unless compliance is voluntary and with their free, prior, and informed consent,

**considering** the petition made to the Poho-o-te-rangi Sovereign Land Council (“Council”) by Coralie Te Nahu (“the petitioner”) dated 15 April 2025 (Ref: [P2-2025](#)),

**satisfied** that the following assertions made in the said petition by the petitioner are well founded;

1. The petitioner is a beneficiary of the Mo Koia land Trust and is over the age of 18 years; and
2. The trustees of the Mo Koia Land Trust have never given their free, prior, and informed consent to comply with invalid provisions of Pākehā tax law that imposes obligations on the trustees of the Mo Koia Land Trust pertaining to the management of Pohooterangi A9B; and
3. The petitioner’s rights and interests as a beneficiary of the Mo Koia Land Trust have been or are likely to be adversely affected if the trustees of the Mo Koia Land Trust are forced to comply with invalid provisions in Pākehā tax law that imposes obligations on the trustees of the Mo Koia Land Trust pertaining to the management of Pohooterangi A9B without their free, prior, and informed consent,

**acknowledging** that:

1. The constitutional purpose of Council specified in Article 1 of the [Poho-o-te-rangi Sovereign Land Council Deed of Constitution](#) (“Deed of Constitution”) is to exercise te tino rangatiratanga for the promotion and protection of all rights, interests, and privileges held in respect of Poho-o-te-rangi lands; and
2. Council’s constitutional powers under Article 3 of the Deed of Constitution to do anything that Council deems reasonably necessary to promote or protect all rights, interests, and privileges held in respect of Poho-o-te-rangi Lands including, but not limited to, invalidating by declaration any law of the British Crown or its New Zealand colonial governments that is beyond the limitations of kawanatanga or violates te tino rangatiratanga,

**mindful** that:

1. Modern day New Zealand society as we know it is deeply rooted in Treaty dishonour, colonial terrorism, and constitutional fraud; and
2. New Zealand has been built on the commodification of stolen Māori land with only about 5% of New Zealand’s total land area remaining Māori land, and
3. The wrongful and unscrupulous seizure and sale of Māori land has financed a number of projects aimed at accelerating Pākehā settlement in New Zealand for profit such as the development of confiscated Māori lands and the New Zealand wars; and
4. Māori have paid enough from the wrongful and shameful dispossession of their lands in violation of te Tiriti,

**IS MOVED TO DECLARE**, and so declares as follows:

1. **It is declared** that the British Crown’s New Zealand colonial government has no constitutional power to enact provisions in Pākehā tax law that breach the limitations of kawanatanga, and, or, encroaches te tino rangatiratanga including, but not limited to, provisions that imposes obligations on trustees of trusts constituted under Part 12 Te Ture Whenua Māori Act 1993 who own Māori freehold land including, but not limited to, the following obligations:
  - a. the obligation on the trustees to obtain an IRD number for the trust; and
  - b. the obligation on the trustees to keep records of trust business for tax purposes; and
  - c. the obligation on the trustees to file a tax return with the New Zealand colonial government’s Department of Inland Revenue for the trust; and
  - d. the obligation on the trustees to pay income tax on income received by the trust from the use of Māori freehold land; and

2. Such provisions in Pākehā tax law are unconstitutional provisions in Pākehā tax law; and
3. Unconstitutional provisions in Pākehā tax law are invalid provisions in Pākehā tax law; and
4. Trustees of trusts constituted under Part 12 Te Ture Whenua Māori Act 1993 are under no obligation to comply with invalid provisions in Pākehā tax law without their free, prior, and informed consent; and
5. The trustees of the Mo Koia Land Trust being a trust constituted under Part 12 Te Ture Whenua Māori Act 1993, and owners of the parcel of Māori freehold land known as Pohooterangi A9B are under no obligation to comply with invalid provisions in Pākehā tax law that imposes obligations on the said trustees pertaining to the management of Pohooterangi A9B without their free, prior, and informed consent; and

**IS MOVED TO ORDER**, and so orders the following:

1. **It is ordered** that the trustees of the Mo Koia Land Trust shall henceforth be released from all prior, current, and future obligations imposed on the said trustees under invalid provisions in Pākehā tax law pertaining to the management of the parcel of Māori freehold land known as Pohooterangi A9B without their free, prior, and informed consent, including, but not limited to, the following obligations:
  - a. the obligation on the trustees to obtain an IRD number for the trust; and
  - b. the obligation on the trustees to keep records of trust business for tax purposes; and
  - c. the obligation on the trustees to file a tax return with the New Zealand colonial government's Department of Inland Revenue for the trust; and
  - d. the obligation on the trustees to pay income tax on income received by the trust from the use of Pohooterangi A9B; and
2. **It is ordered that** the Prime Minister of the British Crown's New Zealand colonial government shall without delay and no later than 1 June 2025 cause amendment to Pākehā tax law necessary to exempt owners of Māori freehold land from mandatory compliance with obligations imposed on them under Pākehā tax law.

Certified correct under rule 10.b of the Poho-o-te-rangi Sovereign Land Council Interim Rules of Procedure

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Henry Koia, Interim Chairperson