Summary
This document summarises responses from a process designed to test the suitability of the draft tikanga framework for the taxation system. The central themes in the responses were:

- That Treasury is to be commended for both their aspirations and endeavours to develop a tikanga framework;
- That there is merit in the current approach, but that there needs to be more work to develop it into an integrated and sound tikanga framework. In the view of participants, a tikanga framework needs to have inter-related purposive and performance elements which the current framework does not yet have.

On the basis of the testing process, Aotahi recommends that:

- The draft tikanga framework is not released as a ‘tikanga framework’ on the grounds that it requires more development;
- If it is considered important to release the framework, we believe it may be more appropriate to describe it as a preliminary values based approach for the taxation system; and
- That further developmental work on the tikanga framework includes the following:
  - Deeper exploration of tikanga as it applies to the collection and distribution of resources for the public good;
  - More detailed consideration of the alignment between purposive and performance elements of the tikanga framework, with particular consideration of the cascading relationship between kawa, tikanga, ritenga and āhuatanga, as well as the relationship between the tax framework and the living standards framework; and
  - Further engagement with academics and practitioners to test the framework as it develops.

Background
In November 2017, the Government established the Tax Working Group (the Group) to examine the New Zealand tax system and provide recommendations to improve the fairness, balance, and structure of the tax system. The Group ran a public consultation in March/April 2018, which included seeking feedback on the question:


During this time, Hinerangi Raumati (one of the members of the Group) held 15 hui across the North Island with key Māori stakeholders (including national bodies, SME networks, and private sector specialists). There was a range of support for considering how the tax system could reflect Māori values, including tikanga Māori, and in keeping with the principles of the Treaty of Waitangi.
There was a strong expectation for ongoing conversations and engagement about policy development and, in particular, the design of any tikanga framework (e.g. to provide guidance for use of taonga). Following submissions, two tikanga framework consultation hui were held in Wellington and Auckland. The Wellington hui was attended by government officials and representatives from some of the Māori organisations that submitted, as well as some representatives from academia. The Auckland hui was predominantly attended by academics from the University of Auckland, along with representatives from some of the other Māori organisations that submitted. The key purpose of the hui was to determine the value a tikanga framework would have, as well as the kinds of key tikanga concepts that would be most applicable to achieve the purpose. A skeleton / ‘first-cut’ tikanga framework based on feedback from submissions was socialised at the hui.

Following the hui, the Treasury secretariat to the Tax Working Group developed a draft tikanga framework based on written submissions from, and two consultation hui with, Māori organisations.

The secretariat wanted to ensure that the draft tikanga framework was a sound and appropriate reflection of mātauranga Māori and therefore requested that a think tank process be convened to test the framework.

Eight Māori academics and practitioners were invited to participate in the think tank process, with some unable to attend at short notice as follows:

- Dr Mānuka Henare (attended)
- Rangimarie Hunia (attended)
- Rukumoana Schaafhausen (attended)
- Dr Pare Keiha (provided written commentary)
- Aroha Te Pareake Mead (provided written commentary)
- Traci Houpapa (apologies due to health)
- Dr Eruera Prendergast-Tarena (apologies due to tribal obligations)
- Jamie Tuuta (apologies due to tangi)

The think tank process was supported by the release of a background paper that described the draft tikanga framework and was facilitated in two parts, as described below:

Part One: ‘First Principles’ discussion that explored:

- Is it appropriate to incorporate tikanga into Crown policy frameworks?
- For tikanga to be meaningfully incorporated into Crown policy, how should it be incorporated? What safeguards are necessary? What is the appropriate relationship between articulating values, creating tikanga based processes and implementation standards/guidelines?
- In respect of the tax system, that at its’ simplest is about the collection and distribution of resources for the collective good, what tikanga would you expect to see incorporated into a framework? What historical and contemporary practices do you consider to be aligned to the purpose of the tax system? What values, processes and implementation changes would you want/expect? What social impact do you envisage from incorporating tikanga into the taxation system?
Part Two: Testing the draft tikanga framework that explored the following discussion questions:

- Does the draft framework align with your thoughts and expectations about a tikanga framework for the tax system?
- Does the draft framework find the optimal balance between articulating values, creating tikanga based processes and implementation guidelines?
- Are the concepts and language appropriate?

The following sections of this report summarise the feedback from the think tank and written commentaries.

**Is it appropriate for the Crown to use tikanga frameworks?**

The Crown adopting tikanga frameworks is potentially a meaningful and important expression of Te Tiriti o Waitangi because doing so will change the values and processes adopted by the Crown. The consequential impact is that the resulting policy outcomes could be of greater benefit to Māori and the spirit of the Treaty of Waitangi could be more fully embodied.

However, to be appropriate and effective, there was a common view that a tikanga framework needs to encompass purposive and performance elements. It is not enough to incorporate kupu and whakaaro Māori: the framework must generate substantive, measurable change and provide direction across multiple layers of the policy framework, including setting objectives, values and performance expectations.

It was recommended that a recognised framework be considered for Crown policy approaches to tikanga Māori. One prominent framework is¹:

<table>
<thead>
<tr>
<th>KAWA</th>
<th>(foundational principle)</th>
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<tbody>
<tr>
<td>TIKANGA</td>
<td>(principles &amp; ethics &amp; values)</td>
</tr>
<tr>
<td>RITENGA</td>
<td>(behaviours &amp; enactment)</td>
</tr>
<tr>
<td>ĀHUATANGA</td>
<td>(attributes, traits, characteristics)</td>
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This framework would result in a consistent and integrated approach to incorporating tikanga that ensures the purpose, driving values and implementation/performance aspects of Crown policy are interrelated and coherent. It was cautioned that providing for the relational aspects of the four domains and ensuring that there is a cascading effect into measurable, tangible

policy processes and criteria are critical to moving beyond the incorporation of kupu Māori to a meaningful tikanga framework.

We note that there are potentially alternative, albeit related, frameworks for an integrated tikanga model that could be drawn on or further developed through subsequent dialogue. The framework above anchored the discussions at the think tank and is therefore used for the remainder of this paper.

**How should tikanga inform the taxation system?**

The discussions on how tikanga should inform the tax system particularly focused on the purpose, outcomes and application of the tax system, with both dimensions supported with reference to historical and contemporary precedents within Te Ao Māori.

At a purposive level, there was a shared view that a tikanga framework should be anchored in a conception of the moral imperative. There were two views on how this could be framed. One view was that the moral imperative should be framed through the Āta noho principle from the preamble of the Māori text of Te Tiriti to mean that the moral imperative for the tax system should be that all New Zealanders live a life they value, with specific recognition of Māori living the lives that Māori value and have reason to value. A related view was that there should be an articulation of the underpinning values of the tax system, such as fairness, tika, pono and aroha.

The outcomes sought from the tax system, related to tikanga, were of two principal types:

- Reflecting values and aspirations pertaining to collective wellbeing—concepts of collective wellbeing were discussed with reference to historical practices within the kāinga and the whakatauāki ‘nāu te rourou, nāku te rourou; ka ora ai te iwi’, as well as contemporary practices associated with the distribution of mahinga kai. There were specific historical practices that related to concepts of a tax in respect of whāngai and early contact examples, such as the taxation of boats by Māori. These examples were used to exemplify values and expected behaviour around the distribution of goods for community wellbeing; and

- Giving contemporary expression to the Treaty partnership—it was recognised that taxation is one of the most direct expressions of Crown authority (the ability to collect money from individuals and re-distribute it for notions of the collective good) and that as such, it should be exercised in such a way as to best reflect the Treaty partnership. In this context, there was discussion on the desired application and outcomes of a tikanga framework for the tax system. There was a common view expressed that the outcomes sought should be transformative, potentially engaging with the allocation of tax revenue and embedded societal challenges.

The application of tikanga within the tax system was consistently emphasised as a critical determinant as to whether a tikanga framework delivered symbolic or substantive value. Within the time available, it was not possible to discuss tangible examples of the application

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2 The preamble of the Māori text of Te Tiriti states, “kia tohungia ki a ratou o ratou rangatiratanga me to ratou wenua, kia mau tonu hoki te Rongo ki a ratou me te Atanoho hoki”. This is translated in principle as the desire “to preserve to them their full authority as leaders (rangatiratanga) and their country (to ratou wenua), and that lasting peace (Te Rongo) may always be kept with them and continued life as Māori people (Atanoho hoki)”.

of tikanga within a contemporary tax system, rather, discussion focussed on the importance of clear policy processes, criteria and guidelines being implemented.

Using the integrated approach to a tikanga framework, the views of how tikanga could frame the tax system could be summarised as follows:\(^3\):

| KAWA (foundational principle) | Description of a moral imperative, that could be something akin to: New Zealanders live a life they value, with specific recognition of Māori living the lives that Māori value and have reason to value. |
| TIKANGA (principles & ethics & values) | Tikanga values such as tika, pono, aroha, mana motuhake, manaakitanga and the like. Please note, these require more discussion and consideration. |
| RITENGA (behaviours & enactment) | Tangible performance aspects including measurable policy processes and criteria that give effect to the kawa and tikanga, informed by historical and contemporary practices associated with kāinga, mahinga kai and other approaches to distributing goods for community wellbeing. |
| ĀHUATANGA (attributes, traits, characteristics) | Outcomes including:  
- Enabling collective wellbeing  
- Addressing structural inequality  
- Strengthening the contemporary expression of the Treaty Partnership |

It was also noted that a tikanga framework alone should not be expected to solve embedded structural inequality, rather, it will be necessary to implement a multi-variate range of solutions, potentially drawing on international precedents.

**Response to the TWG Tikanga Framework**

The draft tikanga framework was commended for having genuine intent and being supported by a considered process its iterative development and testing. It was explicitly recognised that this is a significant, potentially transformative, endeavour that should be valued as an expression of Treasury seeking to give meaningful effect to the Treaty partnership.

The draft tikanga framework was considered against the views on the purpose, outcomes and application of the tax system described above. In essence, the discussions reflected a view that the draft framework is a positive step but that it requires more work to anchor it within an integrated approach to more clearly guide the collection and redistribution of tax. The broad themes in the discussion were that:

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\(^3\) Please note, the discussions were more exploratory than depicted by aligning them to the tikanga framework. We also note that aligning outcomes to āhuatanga may require further consideration.
1. That the value of a tikanga framework does not simply lie in the kupu or whakaaro Māori, but what it reflects. Whether the tikanga framework has merit or not turns on the extent to which it delivers tangible value for the Māori community.

2. That it is important to recognise the difference between fragmented integration of values and systemic incorporation of mātauranga Māori that embraces its complexity and normative elements. There was a shared view that an integrated framework would incorporate values and guidance for how policy is developed and implemented, as well as performance and accountability measures.

Specific feedback, in response to the proposed integrated framework, included:

**KAWA** (foundational principle)

- That the current framework is not anchored in a clear foundational principle. While the value of waiora could be considered to sit in this layer of the framework, it is not clear that it was intended to do so, and may require further consideration;
- That there is an unclear relationship between the tikanga values and four capitals in the living standards framework.

**TIKANGA** (principles & ethics & values)

- It was noted, that the values (waiora, ōhanga, kaitakitanga, manaakitanga, whanaungatanga) may be appropriate, but that it is difficult to form a considered view without consideration of foundational principles and implementation processes.

**RITENGA** (behaviours & enactment)

- The current framework does not yet have this level of detail and that without it, there is a risk that the incorporation of Māori values will be of more symbolic than tangible value.
- It was consistently emphasised that approach to implementing the tikanga framework is critical to its perceived value and efficacy.
- It was also noted that the framework appears to have elements of disconnection between the values, living standards framework and tax principles (efficiency, effectiveness, sustainability, resilience), which warrants further consideration and alignment.

**ĀHUATANGA** (attributes, traits, characteristics)

- The current framework does not engage with the desired outcomes, as described above;
- It is important that there are measures to guide alignment at all levels of the framework.
Recommendations
On the basis of the testing process, Aotahi recommends that:

- The draft tikanga framework is not released as a ‘tikanga framework’ on the grounds that it requires more development;
- If it is considered important to release the framework, we believe it may be more appropriate to describe it as a preliminary values based approach for the taxation system; and
- That further developmental work on the tikanga framework includes the following:
  - Deeper exploration of tikanga as it applies to the collection and distribution of resources for the public good;
  - More detailed consideration of the alignment between purposive and performance elements of the tikanga framework, with particular consideration of:
    - the cascading relationship between kawa, tikanga, ritenga and āhuatanga;
    - the relationship between the tax framework and the living standards framework
    - how the policy processes and criteria for the tax system will be shaped to give tangible effect to the tikanga framework;
    - performance measures for the successful implementation of the tikanga framework;
  - Further engagement with academics and practitioners to test the framework as it develops.
Appendix—Literature Review on Key Concepts
This document consolidates academic commentary on the key concepts in the draft tikanga framework.

It is structured according to each of the key concepts:
- waiora
- ōhanga
- manaakitanga
- kaitiakitanga
- whānaungatanga

Waiora (Well-being)

Summary
The term waiora is most frequently used to refer to “wellness” or “wellbeing”. It has been used for a variety of purposes, primarily in the context of health and wellness. Waiora is a common term for use in health models and it has also been utilised by programmes and initiatives focused on wellbeing. A secondary use of waiora was in relation to the environment and the link to wellness.

Definitions and Use
The term waiora has been defined as “health, soundness” or “well-being”. Although as with many Māori concepts it does not translate neatly into English and “a simple translation of Māori terms into English cannot convey the intricacies of the webs of meaning within which the terms are embedded in Te Ao Māori.”

Explanations that derive from ancestral knowledge translate waiora “rainwater” which was “the most pure” and was use for drinking and “ritualistic purposes”. In this sense, “the symbolic properties of water were elevated to being at least as important as physical attributes.” Mason Durie describes a genealogy of waiora, locating it within ngā kōrero tuku iho as the:

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7 Durie, 10.
the spiritual and physical expression of Ranginui’s (sky father) long desire to be re-united with Papatūānuku” and it is the “[c]ontact with Papatūānuku [that] gives it the purity as water for human consumption for ritual.  

Related to this understanding is that it also “refers to the seed of life” and “incorporates the foundations of life and existence and the total well-being and development of people.” 9 Manuka Henare in his paper for the Royal Commission on Social Policy described it as “the source of life, the potential to give life, sustain well-being and counteract evil.”  

Waiora is most often used in the context of health and wellness. For instance, it has been defined as “total well-being (traditionally the seed of life)” and is frequently used in relation to the “spiritual, mental and physical well-being [of] individuals, whānau, hapū and iwi”. 11 In the Proceedings of the New Zealand Population Health Congress, the connection between waiora and wellness was explained as follows:  

Essentially health and well-being were associated with the natural environment and the ways in which human populations were linked to the earth, the sky, to each other, to the past and to a bright future. Māori synonyms for health have similar derivations: waiora, water and health; hauora, the elements and health; toiora, flora and health.  

Waiora is used in Māori models of health. Stephanie Palmer’s Hōmai te Waiora ki Ahau, a tool for measuring Māori wellbeing, posits waiora as well-being. Her tool describes 12 components, including tinana, mauri, te ao tawhito and whenua, that contribute to well-being. In Rangimarie Rose Pere’s Te Wheke model of health 13, waiora represents “total well-being for the individual and the family”. 14 The eight tentacles of the octopus are intertwined and all are required to “attain waiora or total well-being.” 15

The head and body of the wheke represent the whānau unit, the eyes represent waiora—the essential ingredient of life which, when blessed, is able to heal the body, mind and spirit—and the eight tentacles represent eight dimensions of health: wairuatanga (spiritual), tinana (physical), hinengaro (mental), whānaungatanga (relationships), mana ake (uniqueness), mauri (vitality), hā a koro mā, akui mā (inspiration from ancestors) and whatumanawa (emotional).

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9 Love and Pere, 3.  
12 Came et al. 36.  
14 Durie, 74.  
15 Love and Pere.  
16 Came et al. 153.
In this model, waiora represents “total well-being for the individual and the family”. The eight tentacles of the octopus are intertwined and all are required to “attain waiora or total well-being.”

The term waiora has often been utilised by programmes and initiatives centred on health and wellness. For example the Waiora initiative based in Auckland in the 1980s was set up to “encourage Māori youth to identity with positive Māori cultural values as a way of enhancing self-esteem and adopting relevant, healthy lifestyles.”

Waiora is used in one of the Healthier Lives research projects, as part of the National Science Challenges “He Pikinga Waiora [Enhancing Wellbeing]”. The name was derived from the whakatauki “He oranga, he pikinga waiora”, which “refers to the relationship between positive feelings and a sense of self-worth, key aspects of well-being.” The research project focuses on reducing health inequalities and achieving health equity for Māori.

The other key use of waiora that emerged from the literature was in relation to the environment. Mason Durie wrote of waiora as “environmental protection” and “one of the four tasks of health as named in Te Pae Māhutonga model of Māori health promotion”. In this understanding waiora “is linked more specifically to the natural world and includes a spiritual element that connects human wellness with cosmic, terrestrial and water environments.” Waiora according to this definition is still related to wellness, but with a focus on the environment and how this informs wellness.

Waiora extends to mean “spirituality” in relation to the environment. For example, “waiora (spirituality)” was described as one of the “guiding principles” for the “co-governance and co-management structures” for the Waipa River.

Alternative Terms

There were a few alternative terms for waiora that emerged from the literature; “whaiora, toiora, koiora, mauriora, and oranga.” These terms are analogous or extend Māori concepts of health. Garth Harmsworth defined “Ora, Waiora, and Hauora” as “Health” and “Waioratanga” as “soundness, quality”.

In Durie’s Te Pae Mahutonga model the various terms are used to denote different but related concepts.

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16 Durie, 74.
17 Love and Pere.
18 Durie, 56.
20 Ibid.
22 *Ngā Tini Whetū: Navigating Māori Futures*, 240.
23 Harris, 31.
26 Kara et al., 103.
The four central stars represent: mauriora (access to the Māori world), waiora (environmental protection), toiora (healthy lifestyles) and te oranga (participation in society).

The alternative term that emerged most frequently was “hauora.”27 Hauora has been used widely to mean “health”: 28

General interpretations of ‘hauora’ pertain to health and well-being. It is a holistic notion that … has become synonymous with Durie’s “Whare Tapa Whā” [model] consisting of: the hinengaro (mental state of mind); tinana (physical body); the wairua (spiritual state of being); and the whānau or the support system that is the family.

Ōhanga & Whairawa (Prosperity)

Summary

There is a smaller body of literature regarding the terms ōhanga and whairawa. Both terms are used primarily in relation to economics and Māori economy, and reflect the emergent focus on Māori economic development. There are minimal examples of both terms and where they were utilised they were employed in titles and project names. No alternative terms emerged in the literature.

Definitions and Use

The term ōhanga has been defined as “economics, economic, economy”. It is also translated as analogous to kōhanga, as “nest”.29

They key use of “ōhanga” in the literature was in reference to the Māori economy and it is often used as a title or name for a project. For instance, the annual trends and insight report on Te Ao Māori published by law firm Chapman Tripp, includes a section entitled ‘Te Ōhanga Māori/The Māori economy’.30

27 Heaton, 104.
The term was employed in 1999 for the Hui Ōhanga conference on Māori business and economic development. In the Māori Economic Development: Te Ōhanga Whanaketanga Māori report the term ōhanga was used as follows:  

The normal structure for holding and managing commercial assets is the limited liability company, as defined in the Companies Act. Importantly, this model allows for shares to be traded and board and management accountabilities to be clearly defined. These features could usefully form the basis of a new Māori commercial entity option (ōhanga), while maintaining the guardian relationship Māori have with their whenua.

In Te Pae Tawhiti: Manawatū-Whanganui Māori Economic Development Strategy 2016-2040 the term “Whai ōhanga” was used to mean “Entrepreneurship and innovation.” The report also used the phrase “Te Ōhanga Whanaketanga Māori; Māori Economic Development” for a section that “[outlined…] how Māori economic development intersects with regional growth in this rohe.” The term was explained as:

a development priority that recognises the contribution that entrepreneurs and small and medium enterprises make to the Māori economy in Manawatū-Whanganui. A range of Māori entrepreneurs, innovators and enterprise owner-operators are already actively engaged in commercialising new technologies, managing successful small enterprises, and supporting Māori entrepreneurs to flourish. Encouraging entrepreneurship, innovation and assistance for iwi and Māori is also about celebrating success. Māori business awards like those organised by Te Arahanga o Ngā Iwi in Ōtaki (Luke, 2014) and Te Manu Atatu, the Whanganui Māori business network (set to host its first awards in 2016) are examples of this.

A project entitled ‘Key Māori values strengthen the mapping of forest ecosystem services’ found that the four most frequently identified values were “Mauri (life force), mahinga kai (food procurement), oranga (human well-being) and te ohanga whai rawa (economic development”). The definition was also given as “economic development and livelihoods” later in the same article.

Whairawa is defined as to “be rich, wealthy” by way of possessing resources, and is primarily used in regards to the Māori economy. The most prominent use of whairawa in the literature is similar to that of ōhanga, and it is mainly used to as a label for various programmes and institutions. For instance, Whai Rawa is the name of Te Rūnanga o Ngāi Tahu’s iwi savings scheme.

32 Ibid., 97.
34 Ibid.
35 Ibid., 82.
36 Phil O'B. Lyver et al., “Key Māori Values Strengthen the Mapping of Forest Ecosystem Services,” Ecosystem Services 27 (2017): 92.
37 Ibid., 97.
38 “Māori Dictionary Online”.
The term Whai Rawa is also used by Ngā Pae o te Māramatanga as a name for their Māori Economy research programme. This programme is focussed on:

the diverse economies of Māori small to medium sized enterprises (SMEs) [and] both acknowledges and describes the diverse modes of Māori economies that are grounded in conceptions of identity, landscape and socio-historical experiences and exist today in the modern world.

Alternative Terms

There were no alternative terms to emerge from the literature.

Manaakitanga (Care/Reciprocity)

Summary

The concept of manaakitanga in the literature generally denotes “hospitality”. However, a number of works highlighted that this is an oversimplification and it is a much more complex term. As put by Hirini Moko Mead the “principle and the values attached to manaakitanga are held to be very important and underpin all tikanga Māori.”

In the literature manaakitanga is associated with the values that describe an ethic of care, reciprocity, relationships, nurturing, and collaboration. As these values imply, manaakitanga has multiple applications including within the education sector and to a lesser extent in relation to the Māori economy and businesses. Manaakitanga was also identified in Durie’s whānau wellbeing model.

Definitions and use

Manaakitanga is translated to mean ‘hospitality’ and “kindness, generosity, support – the process of showing respect, generosity and care for others.” The definition provided in Williams’ Dictionary of the Maori Language is similar: “Show respect or kindness to, entertain.” John C. Moorfield defined “manaaki (-tia)” as “to support, take care of, give hospitality to”. As Neil et al., caution, manaakitanga is more complex than simply “hospitality” and it “is severely devalued by limiting its translation to mere ‘hospitality’, as

41 Ibid.
44 Williams.
defined by many Pākehā and academics.”

Definitions are elevated when the association with mana is made, as the term ‘manaaki’ “is derived from the power of the word as in mana-ā-ki” and in Tikanga Whakaaro it is used “to mean express love and hospitality towards people.”

Mason Durie provided an explanation of the link between mana and manaaki: “Manaakitanga is the process whereby mana (power, authority) is translated into actions of generosity.” This link was also described as: “Reciprocity is at the heart of manaakitanga, and rests upon a precept that being of service enhances the mana of others; mana is the ethic of power, authority and the common good…”

Expanding on these definitions, Hope Tupara described manaakitanga as:

A multi layered concept that is often translated to mean “hospitality” or “to be hospitable.” Such a definition is far too narrow. Manaakitanga derives from two words “mana” and “aki.” Mana is a condition that essentially holds every phenomenon in the highest regard. Aki means to uphold or support. By extending manaakitanga, one is essentially holding up another in high regard, and to do so requires actions and attitudes that bestow upon them qualities like respect, humility, kindness, and honesty. Actions that denigrate someone do not constitute the notion of manaakitanga. Manaakitanga is concerned with the preservation of collective and individual.

Hirini Moko Mead provides an extensive description of manaakitanga in his work Tikanga Māori, describing how manaakitanga is positioned as a value and a practice that is integrated across all tikanga Māori, as follows:

All tikanga are underpinned by the high value placed upon manaakitanga – nurturing relationships, looking after people, and being very careful about how others are treated.

Another very important principle is that of manaakitanga, or hospitality. As already noted, a high value is placed upon manaakitanga. The principle or tikanga of manaakitanga applies to all social occasions when tangata whenua are put into the role of looking after guests. … While manaakitanga is closely linked to the provision of food and lodging it is wider in its implications. …

Here Moko Mead highlights the hospitality aspect of manaakitanga, while also implying that it is more complex than simply “hospitality”.

The principle and the values attached to manaakitanga are held to be very important and underpin all tikanga Māori. Manaakitanga focuses on positive human behaviour and encourages people to rise above their personal attitudes and feelings towards others and

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47 Cleve Barlow, Tikanga Whakaaro: Key Concepts in Māori Culture (Auckland Oxford University Press 1996), 63.
51 Mead, 378.
52 Ibid.
towards the issues they believe in. Being hospitable and looking after one’s visitors is given priority. The aim is to nurture relationships and as far as possible to respect the mana of other people no matter what their standing in society might be. The value is often expressed as ‘acting like a rangatira’. Such a person is prepared to hear about the other arguments relating to any particular issue.

The term manaakitanga refers to relationships and collaboration. This is because it is a key value that guides interactions in Te Ao Māori: “There are associated rights, duties and responsibilities for each group, and the formalities of marae encounters ensure that this interaction happens in a mutually understood fashion”.53 One explanation of this understanding of manaakitanga is: 54

Manaakitanga is a core concept for understanding how Māori practice being in relationship with others and entails tangata whenua showing hospitality, respect, kindness, care, generosity and aroha towards manuhiri (Marsden 1975; Metge 1995; Jenkins 2000; Ritchie 1992). Manaakitanga is ‘reciprocal, unqualified caring’ (Ritchie 1992: 75), which is grounded in maintaining and enhancing mana. When demonstrated it not only elevates the mana of the tangata whenua, but also shows honour and respect for the manuhiri, thereby elevating their mana (Ritchie 1992). In the process, the actors and also the relationship are enhanced in physical and spiritual ways; this is not limited to human encounters (Patterson 1992).

For example the Ngā Pae o Rangitikei collective utilises the value of manaakitanga which is interpreted as: 55

Manaakitanga: that collaboration is key where support between hapū, iwi and marae can positively advance the aspirations of the collective

Manaakitanga is used as a concept in research methodologies and the education sector: 56

In any education setting manaakitanga is essential. Kura Kaupapa Māori (Schools with Māori epistemological orientation), Kohanga Reo (Indigenous language nests), Wharekura (Secondary schools) and Whare Wānanga (Indigenous tertiary institutions) are underpinned with this principle.

It has been described as “developing an ethic of care for students”.57 For instance Te Whare Wānanga gave manaakitanga as one of their values explaining it as: 58

Manaakitanga acknowledges our responsibility to give at all times with generosity and respect, and in a manner that is consistent with enhancing the wairua and mana (pride) of

54 Ibid.
56 Monte Himona Aranga and Sheryl Lee Ferguson, “Emancipation of the Dispossessed through Education,” in Education and Development Conference (Bangkok2016).
past, present and future. It is grounded in working with and for each other in the spirit of reciprocity and demands a high standard of behaviour toward each other.

Mason Durie’s whānau well-being model “defines wellbeing in terms of the collective capacity of whānau to perform six key tasks within their historical scope and influence” and manaakitanga is defined as “the capacity to care for whānau members.” Durie describes how manaaki operates amongst whānau, writing:

The capacity to care, manaakitia, is a critical role for whānau. Unless a whānau can care for the young and the old, for those who are sick or disabled, and for those who are temporarily out of pocket, then a fundamental purpose of the whānau has been lost

In the 2017 Te Ao Māori report manaakitanga was employed in the context of the Māori economy. Māori-owned businesses are unique in that they are driven not only by financial outcomes but by principles of kaitiakitanga (responsibility), manaakitanga (supporting people) and taonga tuku iho ngā uri whakatipu (guardianship of resources for future generations).

It has also been used as a concept in Māori entrepreneurship and relationships with Māori entrepreneurs. In an article on the use of traditional Māori values by Māori entrepreneurs “one of the consultants agreed emphatically that whānaungatanga, manaakitanga and aroha were essential to his business relationships with iwi/hapū and Māori individuals.”

Although it has been used in relation to the economy it has been noted that “the essence of manaakitanga is not focused on commercial imperatives, but rather holistic care.”

Another of the other key uses to emerge from the literature was in relation to the environment and the term “extends to care that is taken to manage and protect resources.” The expansion of the term to “the protection of our environments” has even led to the concept of manaakitanga being used as a “framework when envisaging a tika system for immigration.”

Manaakitanga has been utilised as a principle in approaches and programmes focused on enhancing well-being.

60 Durie, Ngā Kāhui Pou: Launching Māori Futures, 23.
61 “Te Ao Māori - Trends and Insights”, 5.
63 Neill, Williamson, and Berno, 86.
65 Ibid., 41.
66 Kukutai, Sporle, and Roskruge, 17.
An exemplar is the ‘Four wellbeings’ approach that underpins the Māori Plan for Tāmaki Makaurau, developed by the Independent Māori Statutory Board (IMSB) (Independent Māori Statutory Board 2012). The plan presents a wellbeing framework anchored around four wellbeing domains – cultural, social, economic and environmental – to inform local government planning and policy legislation.

In this approach, manaakitanga was interpreted as to “improve the quality of life.”

**Alternative Terms**

No alternative terms were used frequently in the literature.

**Kaitiakitanga (Intergenerational/Sustainability)**

**Summary**

There was a wealth of literature that discussed the term kaitiakitanga and it has been used in a variety of ways. Primarily, it has been associated with the environment and sustainability and is taken to mean “guardianship.” It has strong connotations of responsibility and obligation. A key feature of kaitiakitanga is its’ intergenerational nature, the responsibility is passed down through the generations. Kaitiakitanga has been linked to the concept of self-determination throughout the literature.

It has been given effect in various legislation, the most frequently referred to were the Resource Management Act 1991 and Te Ture Whenua Māori Act 1993. Alongside this, kaitiakitanga has been employed in the social and cultural spheres, and to a lesser extent in relation to the economy.

**Definitions and use**

The term kaitiakitanga is most often used in relation to the environment. It has been defined as “guardianship, stewardship, trusteeship, trustee” and “stewardship and protection, often used in relation to natural resources.”

Literal interpretations stem from the core word tiaki meaning 'to care for, guard, protect, to keep watch over and shelter' (Marsden and Henare 1992), hence kaitiakitanga meaning

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67 Ibid.
68 “Māori Dictionary Online”. Harris, 64.
trusteeship and guardianship. Kai is a generic term and when applied to tiaki as a prefix, it has a literal translation meaning 'caretaker, guardian, conservator, or trustee'.

Merata Kawharu describes kaitiakitanga through the pathway towards resource management: 69

Kaitiakitanga should be defined not only as 'guardianship' as has been emphasised by the Crown, local government and some Māori, but also as 'resource management'. Kaitiakitanga embraces social and environmental dimensions. Human, material and non-material elements are all to be kept in balance. Current use of kaitiakitanga has tended to emphasise conservation and protection.

It has often been referred to as an “institution” for example: 70

This discourse is then linked to opportunities for enhancing the mana whenua or authority of hapū through an increased recognition of indigenous rights and the recovery of the institution of kaitiakitanga.

Kaitiaki is defined as “guard, guardian, caretaker” and “trustee, minder, guard”. 71 Some definitions retain a traditional perspective of kaitiaki “guardian spirits are left behind by deceased ancestors to watch over their descendants and to protect sacred places.” 72 While it is often used as “a human function, it was also creatures, and natural features, who embodied kaitiaki – who were, themselves, the guardians.” 73 McCully Matiu provided insight into the terms kaitiaki and kaitiakitanga: 74

Kaitiakitanga is the role played by kaitiaki. Traditionally, kaitiaki are the many spiritual assistants of the gods, including the spirits of deceased ancestors, who were the spiritual minders of the elements of the natural world. All the elements of the natural world, the sky father and earth mother and their offspring the seas, sky, forests and birds, food crops, winds, rain and storms, volcanic activity, as well as people and wars are descended from a common ancestor, the supreme god. These elements, which are the world's natural resources, are often referred to as taonga, that is, items which are greatly treasured and respected. In Māori cultural terms, all natural, and physical elements of the world are related to each other, and each is controlled and directed by the numerous spiritual assistants of the gods.

This quote highlights the need to “incorporate the spiritual as well as physical responsibilities of tangata whenua* and relate to the mana not only of tangata whenua, but also of the gods, the land and the sea” when interpreting kaitiakitanga. 75

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71 Love and Pere, iii.
72 Barlow, 34.
75 Ibid., 15.
As explained by Carwyn Jones:76

The way in which kaitiakitanga is currently used has quite recent origins even though the root word, kaitiaki (guardian), is clearly a traditional concept with a long history. Kaitiakitanga has become a central concept in environmental law to express the Māori interest in resource management decisions.

This idea was also expressed by Carmen Kirkwood:77

Kaitiaki is a big word. It encompasses atua, tapu, mana. It involves whakapapa and tika; to know 'kaitiaki' is to know the Māori world. Everybody on this planet has a role to play as a guardian. But if you use the word kaitiaki, that person must be Māori because of the depth and meaning of the word, and the responsibilities that go with it. The reason is that to be a kaitiaki means looking after one's own blood and bones - literally. One's whānaunga and tupuna include the plants and animals, rocks and trees. We are all descended from Papatuanuku; she is our kaitiaki and we in turn are hers.

Traditionally kaitiaki “acting directly or indirectly through the medium of tohunga or animal guardians were an essential "controlling" component of this complex network of checks and balances whereby relationships within the environmental family were maintained.”78

Kaitiakitanga has recognition through legislation due to “increased political commitment and recognition of the rights of indigenous peoples and the view of sustainability as the fundamental principle of environmental management have resulted in legislative provisions that give recognition to kaitiakitanga”.79 This is “as a direct consequence of prolonged and relentless demand by Māori for autonomy.”80

The key examples of this is the Resource Management Act 1991 which provided “statutory recognition of kaitiakitanga.”81 This Act defines kaitiakitanga as “the exercise of guardianship by the tangata whenua of an area in accordance with tikanga Māori in relation to natural and physical resources; and includes the ethic of stewardship.”82

Kawharu writes that “Māori interpretations of kaitiakitanga as guardianship is perhaps a response to the Crown's need to understand more fully what kaitiakitanga means in terms intelligible to the Crown.”83 There have been concerns that: 84

kaitiakitanga has become almost locked into meaning simply "guardianship" without understanding of (or in the case of the Crown, providing for) the wider obligations and rights it embraces. Māori interpretations of kaitiakitanga as guardianship can be far greater than non-Māori interpretations of it.

78 Ibid., 12.
79 Forster, 238.
80 Ibid., 234.
82 Ibid.
83 Kawharu, 351.
84 Ibid.
A subsequent piece of legislation that employs the term “kai tiaki” is Te Ture Whenua Māori Land Act 1993 where the definition is given as “guardian.” Te Ture Whenua Māori Amendment Act 2002 uses the term kaitiaki and gives the same definition.

Kaitiakitanga has been primarily used in the literature to refer to the environment and sustainability, as the “vital component of traditional Māori resource management.” “Sustainability is key to the concept of kaitiakitanga.” The contemporary importance and relevance of kaitiakitanga was highlighted in the literature:

Kaitiakitanga draws on Māori cultural institutions and systems to regulate land occupancy, resource management and the access, use and conservation of natural resources. Kaitiakitanga is a knowledge base and set of practices that enable Māori to maintain a relationship with the land, waters and natural resources and involve an intimate knowledge of a physical space and the layers of events and relationships that have occurred in that area across time. It is about retaining those relationships and connections to natural resources, tupuna and atua. The concept of kaitiakitanga provides a contemporary Māori perspective on environmental protection and management, and is closely linked to politics of indigenous self-determination. Kaitiakitanga is closely aligned with the western concept of sustainable use, although it does feature some conservation elements.

Ngā Pae o Rangitikei utilise kaitiakitanga as one of their foundation principles and it is interpreted as:

that whānau, hapū and iwi govern their own particular areas and have a responsibility to the environment that encompasses many traditional notions such as rahui or a sense of natural resource management

One example from the literature was regarding restoration initiatives in the Wairoa-Mahia regions. The initiatives “illustrate new opportunities to exercise kaitiakitanga responsibilities and obligations, to be active kaitiaki, and to ensure wetlands and lakes remain a central feature of hapū identity.”

Kaitiakitanga encompasses an “obligation” and a “responsibility.”

As Māori communities became fixed to a geographical area and developed manawhenua relationships and obligations, a sustainable resource use ethic emerged, known today as kaitiakitanga. Through the institution of kaitiakitanga, Māori have a long tradition of sustainable resource use, of maintaining the mauri or health of an ecosystem while balancing natural resource use and development.

Similarly, in Māori and the Environment: Kaitiaki it was explained as:

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88 Ibid., 100.
89 Forster, 222.
90 Warren, 192.
92 Ibid., 202.
an inherent obligation we have to our tupuna and to our mokopuna; an obligation to safeguard and care for the environment for future generations. It is a link between the past and the future, the old and the new, between the taonga of the natural environment and tangata whenua. The natural environment is located between Ranginui and Papatuanuku, between Earth and Sky, and is shared by their descendants, tangata whenua and all other people. In order to live in harmony with the environment and each other, and to ensure our long term survival, we must respect and protect the environment. As tangata whenua and as kaitiaki we have responsibility for the environment and for those that share the environment. Kaitiakitanga is not an obligation which we choose to adopt or to ignore; it is an inherited commitment that links mana atua, mana tangata and mana whenua, the spiritual realm with the human world and both of those with the earth and all that is on it.

The Waitangi Tribunal’s report, Ko Aotearoa Tēnei, in 2011 “made a clear link between the concepts of mana and kaitiakitanga, noting that, in te ao Māori, kaitiaki relationships always include both rights and corresponding responsibilities.”

The responsibility aspect is linked to intergenerational nature of kaitiakitanga. The “traditional Māori resource management role of kaitiakitanga” is described as “a responsibility to protect a resource for future generations.” As described by Margaret Mutu:

“Our role as kaitiaki has been passed down through the generations and is carefully rearticulated in hui, in wananga, and every time another development taking place within our territories threatens the integrity of our mother earth, Papatuanuku. This stems from the “belief … that we are mere guardians of the whenua (land), moana (sea) and in short, the taiao (environment).”

Alongside environmental uses, kaitiakitanga is often employed in the social and cultural spheres. It “pervades not only the environmental realm but also the social.” For instance it was described as “guardianship (environmental and cultural)” by Harmsworth. Kaitiakitanga should also be understood as “[embracing] social protocols associated with hospitality, reciprocity and obligation (manaaki, tuku and utu).” Kawharu wrote that “implementing kaitiakitanga is as much about managing resources of the environment as it is about managing people. It applies to people, particularly between kin group leaders and the wider kin group.” She comments further that “Accountability, reciprocity, guardianship and trusteeship equally apply to leaders and their people as they apply to the relationship between people and their environment.”

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96 Mutu, 14.
97 Aranga and Ferguson.
99 Harmsworth, 17.
101 "Environment as a Marae Locale," 227.
102 Ibid.
Margaret Forster identified the connection between self-determination and kaitiakitanga: 103

The re-emergence of kaitiakitanga as a Māori environmental ethic is directly related to the indigenous agenda of self-determination, to the reaffirmation of cultural identity, and to efforts to reassert hapū authority or mana whenua. Māori are demanding greater recognition of kaitiakitanga rights and rangatiratanga provisions in the management of natural resources; such recognition is critical if hapū are to adequately respond to contemporary environmental issues in their rohe.

In another article, Forster reiterates that a: 104

key feature of kaitiakitanga is Māori autonomy and self-determination as it requires recognition by the state of tribal authority and the development of opportunities for tribes to participate in resource management.

The term kaitiakitanga has been used in economic literature but not to a significant extent. It was identified in the 2003 Māori economic development report as important to any “useful concept of Māori [economic] development.” 105 Te Ao Māori report released by Chapman Tripp in 2017 stated that: 106

Māori-owned businesses are unique in that they are driven not only by financial outcomes but by principles of kaitiakitanga (responsibility), manaakitanga (supporting people) and taonga tuku iho mō ngā uri whakatipu (guardianship of resources for future generations).

Alternative Terms

One term that emerged as an alternative to, or in addition to, was “taonga tuku iho mō ngā uri whakatipu” which was defined as “guardianship of resources for future generations.” 107 However, it did not appear frequently, and only in conjunction with a more limited definition of kaitiakitanga as “responsibility.” 108

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106 "Te Ao Māori - Trends and Insights ".
107 Ibid., 5.
108 Ibid.
**Whanaungatanga (Connectedness)**

**Summary**

Whanaungatanga was frequently utilised in the literature and was mainly used in the context of relationships. It referred to blood relations and expands to include a wider range of relationships. There is a sense of obligation and responsibility in the concept and this theme emerged repeatedly in the literature.

It has been incorporated into a range of models in the health, education, and social spheres. There were also a small number of uses of whanaungatanga in relation to the economy.

**Definitions and use**

Whanaungatanga is defined broadly as “relationship”, “relationships”, and “kinship”\(^\text{109}\). It has also been defined in a more limited sense as “person related by blood.”\(^\text{110}\)

Mead wrote of whanaungatanga as: \(^\text{111}\)

> One component of the values associated with tikanga … Whanaungatanga embraces whakapapa and focuses upon relationships. Individuals expect to be supported by their relatives near and distant, but the collective group also expects the support and help of its individuals. This is a fundamental principle.

The definition of whanaungatanga as “kinship” is due to the fact that: \(^\text{112}\)

> The major Māori social units of iwi (tribe), hapū (sub-tribe) and whānau (extended family) are all kinship based. Māori regard an interest in kin relationships and their concern that kin should love and support each other as one of the qualities that distinguishes them…

In a traditional sense, whanaungatanga “is the interconnectedness and relationships amongst whānau, hapū (sub-tribe) and iwi (tribe) through whakapapa.”\(^\text{113}\) To expand on this it is “the relationship that binds people together through their common genealogy, unity of purpose and mutual support. It can be defined as family cohesion.”\(^\text{114}\)

There is a sense of obligation and responsibility in the concept: “In its simplest form, whanaungatanga can be described as a host of obligatory actions such as sharing, and providing support as well as a sense of belonging both physically and spiritually.”\(^\text{115}\) An example from the literature was: “If the person seeking support and assistance is a blood relative, one is

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110 "Te Ture Whenua Māori Act ".
111 Mead, 32.
114 Harmsworth, 128.
115 Ibid., 129.
obliged to be helpful. Relatives are expected to be helpful and to render such assistance as is in their power and means to give.” 116 Because it is “grounded in genealogical connections, whanaungatanga is central to individual and community identity and the rights and obligations that are associated with that identity.” 117

Although it “may be grounded in genealogical connections… today [it is] applied to other types of relationships where reciprocal obligations apply.” 118 Whanaungatanga “has extended beyond the nucleus of whānau, hapū and iwi to include non-whakapapa links and relationships of people who are bonded together through shared purposes (such as community groups).” 119 It is now also about “attaining and maintaining relationships” and is “a process by which people collectively socialize and engage in enhancing their relationships.” 120 The Online Māori Dictionary defines the term as: 121

relationship, kinship, sense of family connection – a relationship through shared experiences and working together which provides people with a sense of belonging. It develops as a result of kinship rights and obligations, which also serve to strengthen each member of the kin group. It also extends to others to whom one develops a close familial, friendship or reciprocal friendship.

This was a prevalent theme throughout the literature. For example, Mead wrote that: 122

The whanaungatanga principle and value can be extended to include a wider constellation of non-kin colleagues or sympathisers, such as the whole tribe, all of one’s workmates, the study body. It might even include a political party whose members see themselves as linked together by a common cause. For example, a political party can agree to a policy of not supporting genetic engineering or nuclear testing, and such a policy would oblige Māori members to support it whether it was supported by tikanga Māori or not.

The Subjective whānau wellbeing in Te Kupenga report found that “the broadening of whanaungatanga to include non-whakapapa relationships appears to reflect the endurance and vitality of whānau values rather than a weakening of them.” 123 The “Four wellbeings” approach discussed in this report defined whanaungatanga as to “develop vibrant communities.” 124

Whanaungatanga has been incorporated into a range of models in the health, education, and social spheres. 125 For instance, it was included in Te Wheke as one of the eight necessary dimensions for whānau health. 126 In the late 1990s the Health Funding Authority outlined requirements for kaupapa Māori services. The use of whanaungatanga was interpreted as “links to whānau, kaumatua, elders, and tribal groups.” 127

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116 Mead, 377.
117 Jones, 191.
118 Ibid.
119 O’Carroll, 232.
120 Ibid., 231.
121 "Māori Dictionary Online".
122 Mead, 377.
123 Kukutai, Sporle, and Roskruge, 11.
124 Ibid., 17.
125 O’Carroll, 232.
126 Love and Pere.
127 Durie, Mauri Ora: The Dynamics of Māori Health, 227.
Whanaungatanga has often been used within the education sector.\textsuperscript{128} For instance Te Whare Wānanga o Awanuiārangi gave whanaungatanga as one of their values and it was explained as “to establish relationships.”\textsuperscript{129} The result of “caring for people means relationships are formed consequently resulting in oneness of spirit, mind and body.”\textsuperscript{130}

There were a small number of uses of the term in relation to the economy. It was shown that “any useful concept of Māori development must have regard to Māori collective aspirations, including key Māori concepts such as whanaungatanga (kinship)…”\textsuperscript{131}

One of the key uses of whanaungatanga in this space was its role in creating business relationships:

Māori businesses draw on whanaungatanga to build belonging in a caring environment. … Applying whanaungatanga actively creates a sense of family through a relational approach, including stakeholders beyond the kin group… In a study on the importance of Māori values and Māori entrepreneurs some viewed “those values as being essential to looking after resources belonging to iwi/hapū.”\textsuperscript{133} With one consultant agreeing “emphatically that whanaungatanga, manaakitanga and aroha were essential to his business relationships with iwi/hapū and Māori individuals.”\textsuperscript{134}

Alternative Terms

No alternative terms appeared throughout the literature.

Reference List


Barlow, Cleve. \textit{Tikanga Whakaaro: Key Concepts in Māori Culture} Auckland Oxford University Press 1996.


\textsuperscript{128} Ibid., 192.
\textsuperscript{129} Aranga and Ferguson.
\textsuperscript{130} Ibid.
\textsuperscript{131} “Māori Economic Development: Te Ōhanga Whanaekatanga Māori,” 2.
\textsuperscript{132} Spiller et al., 161.
\textsuperscript{133} Warriner, 562.
\textsuperscript{134} Ibid.


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