

Mr. Stephen Kingi Beach
C/o 42 Darwin Road
Gisborne
Ph. (06) 8684373

To: The Register, Waitangi Tribunal
P.O. Box 5022
Wellington

IN THE MATTER OF

Te Tiriti o Waitangi 1840

AND

IN THE MATTER OF

The Treaty of Waitangi Act 1975

CONCERNING

Income tax and revenue

DATED 24th of November 2004

(1) The Claimant

- 1 Stephen Kingi Beach
- 2 Is a direct descendant of Ruawaipu
- 3 For and on behalf of the whanau – hapu of Ruawaipu (traditional tribe of Aotearoa-New Zealand).

(2) The Claim: The Cause of Action

1. The Claimant states that this matter falls within one or more of the matters referred to in Section 6 (1) of the Treaty of Waitangi Act 1975 namely:
2. That he is Maori (native aboriginal) tangata whenua
3. That Ruawaipu have been and continue to be or a likely to be prejudicially affected by the various Acts, and other Laws and by various policies, practices and omissions adopted by, or on behalf of the Crown, their agents or their successors.
4. That the aforementioned prejudices are inconsistent with Articles I, II and III of Te Tiriti o Waitangi, and its principles, by way of the Crown failing to protect the tino rangatiratanga over the land, revenue and income belonging to Ruawaipu within their territory.

(3) By way of background

1. The first few decades of European Settlement there was no income tax. Colonial governments survived on customs, duties on imports as well as revenue from land sales to settlers. New Zealand had a wealth of resources, many settlers arriving were destitute who were often catered for by the natives.
2. In 1877 governor Grey stood for premier introducing a land tax. He had no legal authority.
3. In 1891 Premier John Balance passed New Zealand's first ever income tax directed primarily at land values and corporate activity.
4. In 1908 the House of Representatives (NZ Parliament) passed the second Land and Income Tax Act. This Act was voluntary. Maori did not give consent. The Act was founded for companies.
5. Since 1908 successive NZ governments deliberately kept the tax legislation vague. They did not define key terms contrary to their own legislative requirements under the Interpretation Act 1924.
6. In the 1980's taxes in NZ rose as high as 98 cents in the dollar under Muldoon's government penal rates.
7. by 1994 Maori were not aware of their human rights, NZ government would force companies to pay 45% tax if there employees chose not to pay tax. As a reward employees that filled out their tax forms, companies would be charged only 19.5% tax for complying.

(4) Statement of claim

1. The claimant states there is no law requiring tangata whenua to have a (IRD) tax number.
2. The claimant states that his rights are protected and recognised by international law in which NZ government has no jurisdiction over, and that there is no NZ government law explicitly requiring or stipulating that he and his people as native aboriginal or tangata whenua must pay taxes.
3. The claimant states that Crown and NZ government invalidly collected tenure, rates, tax, levy and revenue within the territory of Ruawaipu.
4. The claimant states that as a matter of constitutional law, NZ government and the Crown were not in a position to place British tax systems within the Ruawaipu rohe as the Crown has not purchased one inch of soil under its pre-emptive right nor have Ruawaipu in any time in history consented to any appropriation of resource and property rights.
5. The claimant states that one example of his peoples constitutional rights are cutting rights recognised in founding deeds and that today cutting rights are still recognised by the Crown from lands which were confiscated in the Ruawaipu rohe.
6. The claimant states that he and his people still have a customary right to trade (barter) without paying any taxes, and that he and his people have exclusive trading rights recognised by other international countries.
7. The claimant states that today through NZ government legislation he and his people are exempt from certain land rates, and that equally he and his people should be enabled to collect land rates.
8. The claimant states that he and his people have a constitutional development right to collect and manage their own tax and revenue.

(5) The Breaches

1. 1840 letters Patent designed for profiteering.
2. The English Laws Act 1854, 1858, and 1908 effectively imported English law and brought the British tenure and tax system into NZ "so far as applicable to the circumstances of the colony", the doctrine of tenure did not apply to Maori, as Maori rights were to be protected and already recognised by international law .
3. 1908, Land and Income Tax Act (breach of Article 2)

4. 1967 Rating Act, Maori freehold land subject to rates. (breach of Article 2)
5. 1971 Gaming Duties Act, (breach of Article 2)
6. 1971 Stamp and Cheque Duties Act, (breach of Article 2)
7. 1974 Inland Revenue Department Act, (breach of Article 2)
8. 1976 Income Tax Act, (breach of Article 2)
9. 1977 Road User Charges Act, (breach of Article 2)
10. 1985 Goods and Services Tax Act, (breach of Article 2)
11. 1986 Transport Servicing Registration and Licensing Act (breach of Article 2)
12. 1986 Fisheries Act, QMS (breach of Article 2)
13. 1988 Rating Powers Act, (breach of Article 2)
14. 1991 Resource Management Act, (breach of Article 2)
15. 1992 Student Loan Scheme Act, (breach of Article 2)
16. 1994 Income Tax Act, (breach of Article 2)
17. Local Government Rating Act 2002

(6) The Result of Prejudice

1. It is alleged that as result of specific prejudices, Ruawaipu have adversely been affected and discriminated in the development of their political, economic, social and cultural well being by way of;
 - (a) The loss or denial or alienation of Ngati Ruawaipu interests in their revenue derived from their property rights protected under Article II of Te Tiriti o Waitangi .
 - (b) The adverse economic, social and cultural impact from Crown and NZ colonial government income tax and revenue legislation over our ancestral lands.

(7) Recommendations Sought

1. That the tribunal find in favour of this claim and that it is well founded.
2. That a delay in justice would be an injustice
3. That the revenue taken from the Ruawaipu rohe by NZ government is rightfully given back to Ruawaipu.
4. Ruawaipu have the capacity to collect their own revenue over their lands.
5. The uri of Ruawaipu, debts, bills and mortgages are wiped clear

(7) Particulars

1. The Claimant wishes the Tribunal to commission a researcher to report on the Claim.
2. The Claimant asks for permission to amend this claim if necessary.
3. That this claim is heard at Te Ao Hou Marae, Rangitukia, East Coast Gisborne.
4. The Claimant believes all affected parties of the Tribunal East Coast Inquiry District should be notified of the claim.
5. The Claimant wishes to notify the tribunal that his legal representative is:

Charl Hirschfeld
PO Box 7728
Wellesley Street
Auckland

Signed: _____

