

GOVERNANCE POLICY

SUBJECT	Koha	PAGE:	1 of 1
ISSUING AUTHORITY	TRUST BOARD	ISSUE DATE:	02/05/02
		REFERENCE	CS3.4

1 Purpose

To ensure Maori values associated with Koha are upheld.

To ensure that all koha received is managed and recorded in accordance with the requirements of relevant legislation.

2 Definitions

‘Koha’ any item or monetary donation presented between the Museum (Board, Taumata-a-Iwi or staff) and a Maori kin group in a formal marae-like context.

3 Policy

3.1 Receiving Koha

Where koha is presented to the Museum it becomes a bond between the giver and receiver. Although the koha received becomes the property of the Museum it may represent obligations of reciprocity.

To ensure Maori values are upheld the Board will seek the advice of the Taumata-a-Iwi to ascertain if an obligation does exist for any koha received to be reciprocated at some future date.

Where any obligations do exist they shall be clearly defined and recorded alongside the Koha received.

3.2 Giving Koha

To ensure Maori values are upheld the Board, after receiving advice from the Taumata-a-Iwi, will present Koha to iwi at appropriate marae functions.

3.3 Tax Definition

The Trust Board notes from the IRD booklet (IR278) that Koha is a voluntary donation or unconditional gift to a host iwi (a non-profit body or organisation) not an individual. There is no liability for tax.

It is not:

- A fee or charge
- A payment for goods and/or services received or expected
- A business or commercial transaction.

Any of the above payments would be subject to compliance with current tax legislation as they are not Koha.