



# **Māori Economy Landscape – Interim Report**

## **Defining Inland Revenue’s Māori customer base**

**“They’re about growing whānau...growing hapū...growing iwi”**

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# Tuatahi

What is the business problem?

# Inland Revenue wants to better understand Māori customers and their needs

Inland Revenue has a constitutional responsibility to the Treaty of Waitangi to work in partnership with Māori, encourage participation of Māori in our work, and protect Māori knowledge, practices and language.

However, currently, Inland Revenue does not have a good understanding of how it currently influences outcomes for Māori. This is partly because we don't have monitoring and evaluation in place for our Māori customers, and it's also difficult to identify Māori customers in our data.

This means that we don't know who our Māori customers are or what is needed to help meet their tax obligations and access our services.

**“The first thing to understand for all government agencies is that the demographic makeup of Māori is diverse. You do not have a homogenous Māori population, and you do not have a homogenous Māori economy. So the types of services will actually be variable.”**



# Tuarua

How can we solve the  
business problem?

# We will produce a customer landscape document to help Inland Revenue make strategic choices about outcomes for Māori, and improving those outcomes

Inland Revenue is developing two initiatives focused on Māori:

- The Māori Customer Strategy
- Māhutonga (Inland Revenue's strategic approach to working with Māori)

These two initiatives will help Inland Revenue:

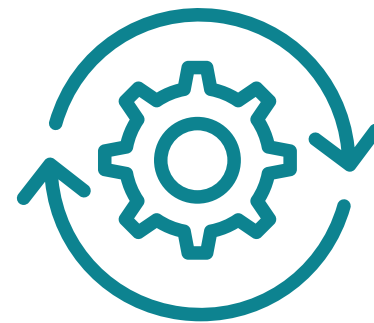
- Meet its constitutional responsibility to the Treaty of Waitangi
- Drive activities that support achievement of Māori customer outcomes that are aligned to the Government's wellbeing outcomes.

The Māori Economy landscape will feed into these two initiatives. It will help us to show:

- who our Māori customers are,
- what their journey and experience is with us,
- future changes that may influence Māori customers, and
- the direction for improving outcomes for Māori customers.



# The landscape takes a two-phase approach that starts with Inland Revenue talking with Māori customers



## PHASE 1

This interim document reports on the outcomes of Phase 1:

- Define who Inland Revenue's Māori customers are.
- Identify what Māori customers see as important.
- Produce a prioritised list of Māori customer groups to focus on in Phase 2.

“You need to understand the cultural understandings of Māori, or else you'll still be asking ‘Who's a Māori?’. Māori is about whakapapa.”

..... INFORMS .....



## PHASE 2

A final document will report on the outcomes of Phase 2:

- Who our Māori customers are.
- What their journey and experience is with us.
- Future changes that may influence Māori customers.
- The direction for improving outcomes for Māori customers.

“If you could get people participating in the formal economy and standing on their own two feet ... whānau wellbeing increases ... But it needs to be integrated ... can't be doing something fantastic on the IRD side if MSD aren't on board ... then the whānau will suffer”

# Our research takes a kaupapa Māori approach that is informed by tikanga Māori



This is a research project conducted using kaupapa Māori principles.



This means that appropriate time and consideration has been given to tikanga Māori in the planning and conduct of fieldwork and reporting.

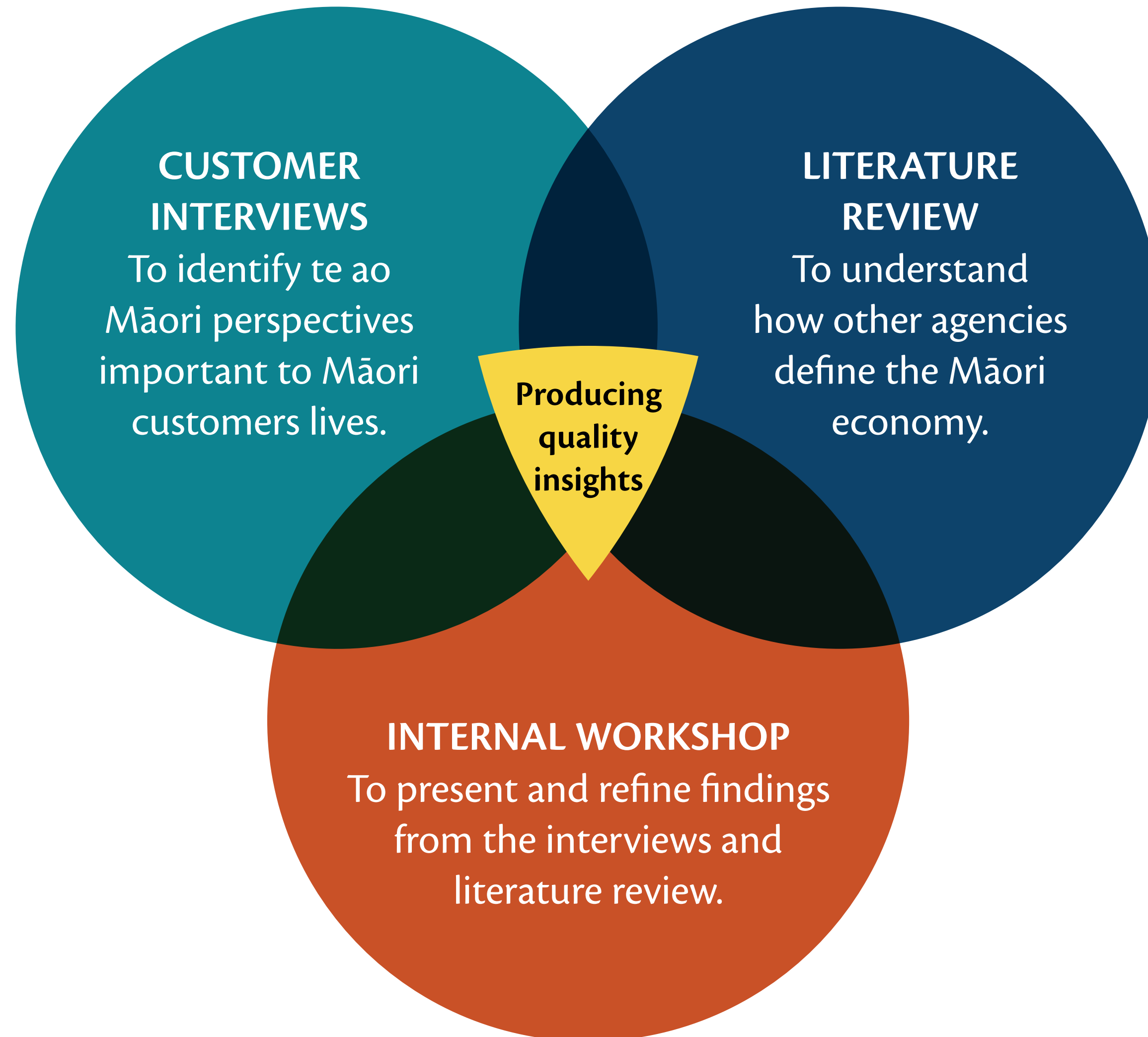


We drew on the approach developed by Te Arawhiti to guide stakeholder engagement.

“It’s quite refreshing to have this type of approach, where people are coming out and talking to us from IRD... this is a continuation of the relationship building exercise.”



# Multiple methods in Phase 1 helped to produce quality insights



# We consulted multiple parties on issues facing Māori customers

**31**

**CUSTOMER INTERVIEWS**

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Talked with Māori customers from whānau, hapū and iwi across urban and rural locations in New Zealand.

**14**

**INTERNAL STAFF INTERVIEWS**

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Gathered feedback from Inland Revenue staff representing various areas across the organisation.

**4**

**SUBJECT MATTER EXPERTS**

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Consulted internal subject matter experts with regards to taking a kaupapa Māori approach to the research.

**5**

**EXTERNAL PUBLICATIONS**

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Considered publications from other agencies and organisations when defining the Māori economy.

# Tuatoru

What did we learn?

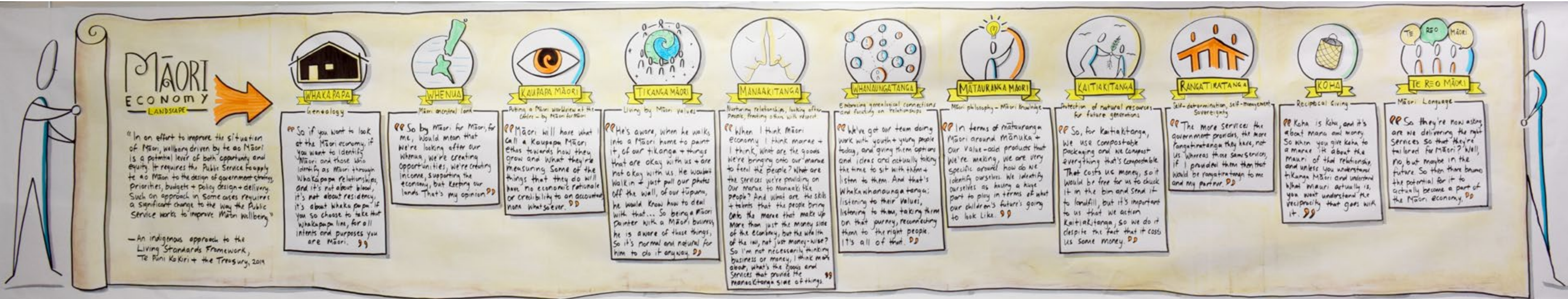


# Māori views of the economy are influenced heavily by key values of te ao Māori


Below depicts te ao Māori values that our Māori customers identified on as being important for them.

These values were weaved through their stories about the Māori economy.

A snapshot of individual values can be found over the next few pages.




Below are some views from our Māori customers when describing the Māori economy



**MĀORI ECONOMY**  
LANDSCAPE


“In an effort to improve the situation of Māori, wellbeing driven by te ao Māori is a potential lever of both opportunity and equity. It requires the Public Service to apply te ao Māori to the design of government strategy, priorities, budgets + policy design + delivery. Such an approach in some cases requires a significant change to the way the Public Service works to improve Māori Wellbeing.”

— An indigenous approach to the Living Standards Framework, Te Puni Kōkiri + the Treasury, 2019



**WHENUA**  
Māori ancestral land


“So by Māori for Māori, for me, would mean that we're looking after our Whenua, we're creating opportunities, we're creating income, supporting the economy, but keeping our lands. That's my opinion.”



**WHAKAPAPA**  
Genealogy

“So if you want to look at the Māori economy, if you want to identify Māori and those who identify as Māori through Whakapapa relationships, and it's not about blood, it's not about residency, it's about Whakapapa. If you so choose to take that Whakapapa line, for all intents and purposes you are Māori.”


Below are some views from our Māori customers when describing the Māori economy



TIKANGA MĀORI

Living by Māori values


PP He's aware, when he walks into a Māori home to paint it, of our tikanga + things that are okay with us + are not okay with us. He wouldn't walk in + just pull our photos off the wall, of our tūpuna, he would know how to deal with that... So being a Māori painter with a Māori business, he is aware of those things, so it's normal and natural for him to do it anyway. DD



TE REO MĀORI

Māori Language

PP So they're now asking, are we delivering the right services so that they're tailored for Māori? Well, no, but maybe in the future. So then there becomes the potential for it to actually become a part of the Māori economy. DD




KAUPAPA MĀORI

Putting a Māori worldview at the centre - by Māori for Māori

PP Māori will have what I call a Kaupapa Māori ethos towards how they grow and what they're measuring. Some of the things that they do will have no economic rationale or credibility to an accountant, none whatsoever. DD


Below are some views from our Māori customers when describing the Māori economy



**WHANAUNGATANGA**

Embracing genealogical connections and focusing on relationships


PP We've got our team doing work with youth + young people today, and giving them options and ideas and actually taking the time to sit with them + listen to them. And that's Whakawhanaunga tanga; listening to their values, listening to them, taking them on that journey, reconnecting them to the right people. It's all of that. DD



**MANAAKITANGA**

Nurturing relationships, looking after people, treating others with respect

PP When I think Māori economy I think marae + I think, what are the goods we're bringing onto our marae to feed the people? What are the services we're providing on our marae to manaaki the people? And what are the skills + talents that the people bring onto the marae that make up more than just the money side of the economy, but the wealth of the iwi, not just money-wise? So I'm not necessarily thinking business or money, I think more about, what's the goods and services that provide the manaakitanga side of things. DD




**KAITIAKITANGA**

Protection of natural resources for future generations

PP So, for kaitiakitanga, we use compostable packaging and we compost everything that's compostable. That costs us money, so it would be free for us to chuck it in the bin and send it to landfill, but it's important to us that we action kaitiakitanga, so we do it despite the fact that it costs us some money. DD


Below are some views from our Māori customers when describing the Māori economy



**RANGATIRATANGA**

Self-determination, self-management, Sovereignty


“ The more services the government provides, the more Rangatiratanga they have, not us. Whereas those same services, if I provided them then that would be rangatiratanga to me and my partner. ”



**MĀTAURANGA MĀORI**

Māori philosophy - Māori Knowledge

“ In terms of mātauranga Māori around mānuka + our value-add products that we're making, we are very specific around how do we identify ourselves. We identify ourselves as having a huge part to play in terms of what our children's future's going to look like. ”



**KOHA**

Reciprocal Giving

“ Koha is Koha, and it's about mana and money. So when you give Koha to a marae it's about the mauri of that relationship, and unless you understand tikanga Māori and understand what mauri actually is, you won't understand the reciprocity that goes with it. ”

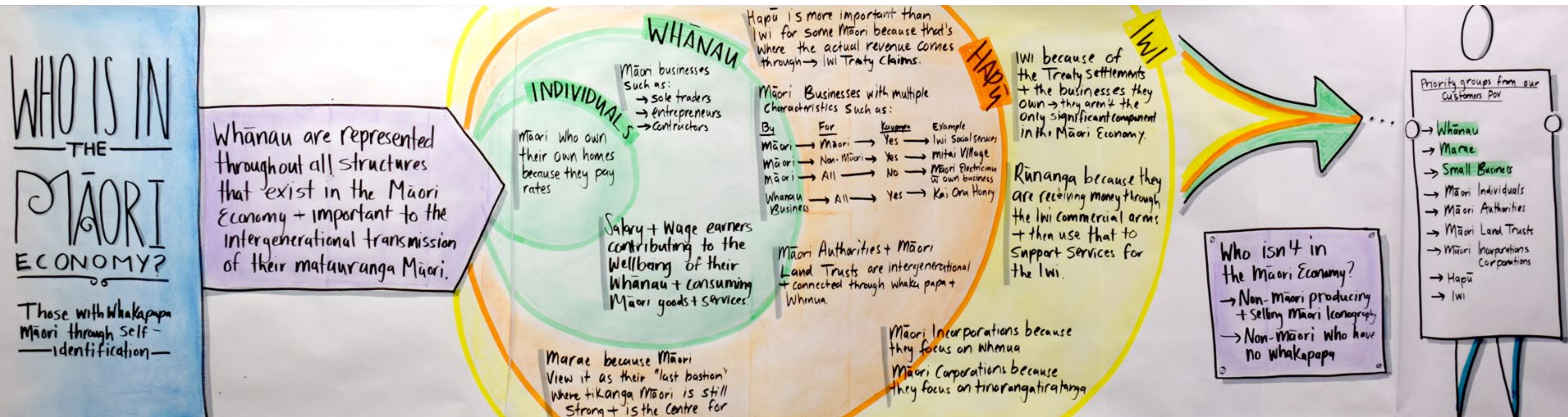


# Whakapapa Māori (Māori ancestry) is an essential indicator when determining who is in the Māori economy

Whānau are represented throughout all structures that exist in the Māori Economy.

Also, whānau are considered most important.

Māori views are that if you grow whānau, then you grow hapū and iwi.

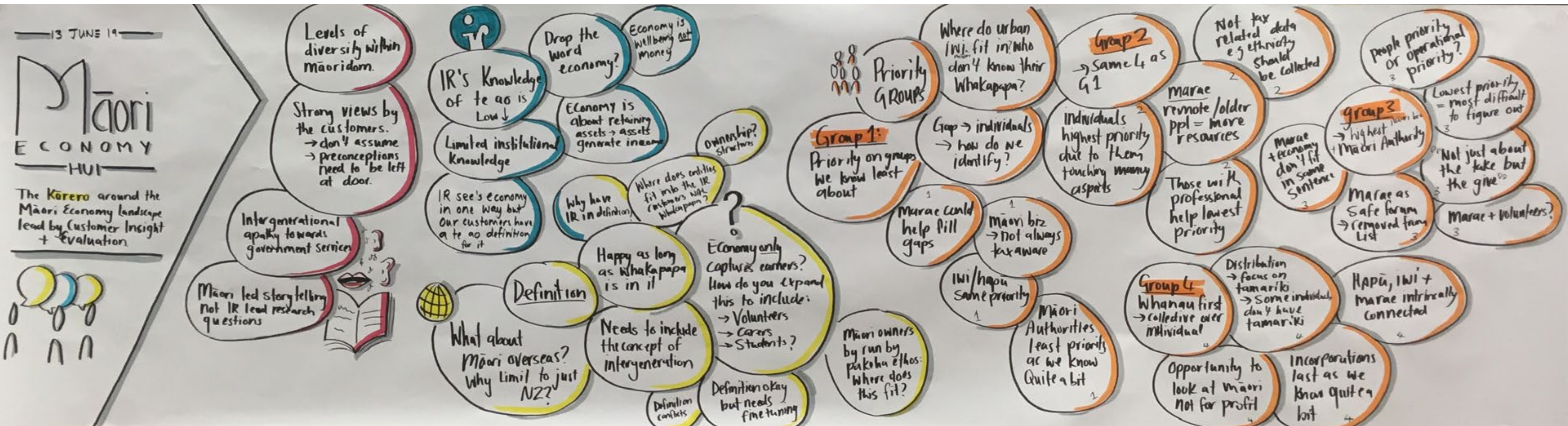


# Inland Revenue desires a deeper understanding of its Māori customer base

Inland Revenue's understanding of its Māori customers is limited to those that it can easily identify e.g. iwi entities and Māori Authorities.

Inland Revenue wants to improve its knowledge of te ao Māori.

Inland Revenue wants a better understanding of how Māori place whānau at the centre of Māori wellbeing, and what that means for our services.



A definition has been produced that brings the views of our Māori customers together with Inland Revenue's perspectives:

**Customers and their whānau with whakapapa Māori (Māori ancestry), who contribute to the cultural, social and economic wellbeing of Aotearoa New Zealand.**

## TEST

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Taken from our customers views and literature, a definition was presented to Inland Revenue participants at the internal workshop:

“Inland Revenue customers with whakapapa (Māori ancestry) that contribute to the New Zealand economy.”

## REVIEW

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Common themes from the feedback received were:

1. All customers are Inland Revenue’s customers, no need to specify that
2. Need to include those who aren’t technically Inland Revenue’s customers e.g. tamariki, volunteers
3. Having Māori ancestry is essential regardless of whether they are owners, employers, employees, etc
4. Recognise those who contribute by giving or receiving goods and services
5. Needs to also include te ao Māori and Māori wellbeing
6. Should show link that improved Māori wellbeing would positively influence the nation

## REFINE

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Feedback was taken into consideration and used to refine the definition to:

“Customers and their whānau with whakapapa Māori (Māori ancestry), who contribute to the cultural, social and economic wellbeing of Aotearoa New Zealand.”

**Through listening to the voice of the customer, Inland Revenue was able to recognise knowledge gaps and the need to focus on specific priority groups:**

**Māori individuals, whānau and Māori business**

## TEST

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We presented Inland Revenue with priority groups for further focus. These were decided after listening to what customers told us were important to them during the interviews.

The initial groups were: whānau, marae, Māori small business.

## REVIEW

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Common themes from the feedback received were:

1. Focus on the customer groups that we know the least about
2. A huge gap is that we struggle to even identify certain customer groups
3. Inland Revenue's understanding of whānau is limited
4. The customer groups shouldn't be segmented from an Inland Revenue standpoint

## REFINE

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Feedback was taken into consideration and used to refine the priority groups to:

- Individuals, whānau, Māori business

These customer groups need to be understood from a te ao Māori perspective and not from the typical Inland Revenue centric view:

- Individuals means pēpē, rangatahi, pakeke, kaumātua and kuia. Not salary and wage earners, provisional tax payers, Student Loan borrowers or KiwiSaver customers.
- Whānau means the combination of all the Individuals mentioned above. Not a focus on parents and tamariki under our Families customer segment touching products like Working for Families or Child Support.
- Māori businesses means te ao Māori and whānau are at the heart of their business models. Not necessarily its growth, size or profitability.

# Tuawhā

What will we do next?

# Phase 2 will involve another deep dive into our Māori customers world to look for opportunities that contribute to improved wellbeing for Māori

The definition and priority groups are now being used to produce a scope for the Phase 2 work.

Kaupapa Māori principles will again be followed when designing our approach. The methods we use will help us to gain a deeper understanding of:

- who our Māori customers are,
- what their journey and experience is with us,
- future changes that may influence Māori customers, and
- the direction for improving outcomes for Māori customers.

The scope will allow us to consider timing, methods and resources and whether we will need to narrow the priority groups further.

Now that we have a better understanding of our Māori customers' views, we will consider if we should relabel the landscape so that it better reflects the all-encompassing nature of our Māori customer base.

**“Working with them like that, like the whānau ora concept ... working with whānau, it's not working with that person, so it's the whole whānau concept. So businesses like ours, we're a whānau business. So working from a whole whānau perspective.”**







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