**GAZETTE NOTICE**

Income Tax Assessment Act 1936

NOTICE UNDER SUBSECTION 128AE(2) DECLARING A PERSON TO BE AN OFFSHORE BANKING UNIT

I, David Bradbury, Assistant Treasurer of the Commonwealth of Australia, declare that the following person is an Offshore Banking Unit for the purposes of Division 11A of Part III of the *Income Tax Assessment Act 1936* from the date of publication of this notice in the *Gazette*:

**MAGELLAN ASSET MANAGEMENT LIMITED**

Dated this 31 day of July 2013

DAVID BRADBURY

Assistant Treasurer

Minister for Financial Services and Superannuation