**GAZETTE NOTICE**

Income Tax Assessment Act 1936

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

I, Mathias Cormann, Acting 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*:

**BENDIGO AND ADELAIDE BANK LTD**

Dated this 2nd day of June 2014

MATHIAS CORMANN

Acting Assistant Treasurer

Minister for Finance