Income Tax Assessment Act 1936

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

I, Kelly O’Dwyer, Minister for Small Business and 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*:

**MERRICKS CAPITAL PTY LIMITED**

Dated this 10th day of May, 2016

KELLY O’DWYER

Minister for Small Business and Assistant Treasurer