



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 Revenue and Financial Services 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*:

SAFE NO23 PTY LTD

Dated this 11th day of December 2017

KELLY O'DWYER
Minister for Revenue and Financial Services