

26 February 2009



The Manager  
Company Announcements Office  
ASX Limited  
Level 4, Exchange Centre  
20 Bridge Street  
SYDNEY NSW 2000

**Westfield Group**

Level 24, Westfield Towers  
100 William Street  
Sydney NSW 2011  
GPO Box 4004  
Sydney NSW 2001  
Australia

**Telephone** 02 9358 7000

**Facsimile** 02 9358 7077

**Internet** [www.westfield.com](http://www.westfield.com)

Dear Sir/Madam

**WESTFIELD GROUP (ASX: WDC)**

**Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act  
Distribution for the six months ended 31 December 2008**

Attached are notices for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act for the distribution for the six months ended 31 December 2008 for Westfield Trust and Westfield America Trust in respect of ordinary units.

Yours faithfully

A handwritten signature in black ink, consisting of a series of loops and a long horizontal stroke.

**Simon Tuxen**  
**Company Secretary**

Encl.

**Westfield Holdings Limited** ABN 66 001 671 496

**Westfield Management Limited** ABN 41 001 670 579 AFS Licence 230329  
as responsible entity for **Westfield Trust** ABN 55 191 750 378 ARSN 090 849 746

**Westfield America Management Limited** ABN 66 072 780 619 AFS Licence 230324  
as responsible entity for **Westfield America Trust** ABN 27 374 714 905 ARSN 092 058 449

**Westfield Group**

Level 24, Westfield Towers  
100 William Street  
Sydney NSW 2011  
GPO Box 4004  
Sydney NSW 2001  
Australia

**Telephone** 02 9358 7000

**Facsimile** 02 9358 7077

**Internet** [www.westfield.com](http://www.westfield.com)

**WESTFIELD TRUST****Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act****ORDINARY UNITS****Distribution for the six months ended 31 December 2008**

Set out below are the components of the distribution for the six months ended 31 December 2008. The distribution rate is 26.00 cents per unit and will be paid to Members on 27 February 2009.

These components are provided solely for the purposes of subdivision 12-H of the *Taxation Administration Act 1953* (Cth), and should not be used for any other purpose.

<b><u>Components</u></b>	<b><u>Cents per ordinary unit</u></b>
Other Australian Taxable Income	9.05203
Gross Capital Gain (on Taxable Australian Property)	0.00000
<b>Fund Payment</b>	<b>9.05203</b>
Australian Interest Income	0.27436
Australian Dividend Income – 100% franked	0.00962
Foreign Source Income	0.15876
Tax Deferred Amount	16.50523

Westfield Trust declares that it is a managed investment trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (Cth) in respect of the income year ended 31 December 2008.

For the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (Cth), this distribution includes a 'fund payment' amount of **9.05203** cents per ordinary unit in respect of the income year ending 31 December 2008.

This distribution does not include any amount of discount capital gain.

Australian resident members should not rely on this notice for the purposes of completing their income tax returns. Details of the full year components of distributions will be provided in the annual tax statement which will be sent to Members in July 2009.

**Westfield Holdings Limited** ABN 66 001 671 496

**Westfield Management Limited** ABN 41 001 670 579 AFS Licence 230329  
as responsible entity for **Westfield Trust** ABN 55 191 750 378 ARSN 090 849 746

**Westfield America Management Limited** ABN 66 072 780 619 AFS Licence 230324  
as responsible entity for **Westfield America Trust** ABN 27 374 714 905 ARSN 092 058 449

**Westfield Group**

Level 24, Westfield Towers  
100 William Street  
Sydney NSW 2011  
GPO Box 4004  
Sydney NSW 2001  
Australia

**Telephone** 02 9358 7000

**Facsimile** 02 9358 7077

**Internet** [www.westfield.com](http://www.westfield.com)

**WESTFIELD AMERICA TRUST****Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act****ORDINARY UNITS****Distribution for the six months ended 31 December 2008**

Set out below are the components of the distribution for the six months ended 31 December 2008. The distribution rate is 17.25 cents per unit and will be paid to Members on 27 February 2009.

These components are provided solely for the purposes of subdivision 12-H of the *Taxation Administration Act 1953* (Cth), and should not be used for any other purpose.

<b><u>Components</u></b>	<b><u>Cents per ordinary unit</u></b>
Other Australian Taxable Income	4.28734
<b>Fund Payment</b>	<b>4.28734</b>
Australian Interest Income	1.75567
Australian Dividend Income	0.00000
Foreign Source Income	3.00608
Tax Deferred Amount	8.20091

Westfield America Trust declares that it is a managed investment trust for the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (Cth) in respect of the income year ended 31 December 2008.

For the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (Cth), this distribution includes a 'fund payment' amount of **4.28734** cents per ordinary unit in respect of the income year ending 31 December 2008.

This distribution does not include any amount of discount capital gain.

Australian resident members should not rely on this notice for the purposes of completing their income tax returns. Details of the full year components of distributions will be provided in the annual tax statement which will be sent to Members in July 2009.

**Westfield Holdings Limited** ABN 66 001 671 496

**Westfield Management Limited** ABN 41 001 670 579 AFS Licence 230329  
as responsible entity for **Westfield Trust** ABN 55 191 750 378 ARSN 090 849 746

**Westfield America Management Limited** ABN 66 072 780 619 AFS Licence 230324  
as responsible entity for **Westfield America Trust** ABN 27 374 714 905 ARSN 092 058 449