

25 February 2010



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

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 2009**

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 2009 for Westfield Trust and Westfield America Trust.

Yours faithfully

A handwritten signature in blue ink, consisting of a stylized 'S' followed by a horizontal line and a small dot.

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

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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 2009**

Set out below are the components of the distribution for the six months ended 31 December 2009. The distribution rate is 28.00 cents per unit and will be paid to Members on 26 February 2010.

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.

<u>Components</u>	<u>Cents per ordinary unit</u>
Other Australian Taxable Income	6.51097
Capital Gain – Discount Method (grossed up) (on Taxable Australian Property)	0.09995
Fund Payment	6.61092
Australian Interest Income	0.15204
Foreign Source Income and Tax Deferred Amount	21.23704

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 2009.

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 **6.61092** cents per ordinary unit in respect of the income year ending 31 December 2009.

This distribution includes 0.04998 cents of discount capital gain on Taxable Australian Property, grossed up to 0.09995 for Subdivision 12-H purposes.

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 2010.

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as responsible entity for **Westfield Trust** ABN 55 191 750 378 ARSN 090 849 746

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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 2009**

Set out below are the components of the distribution for the six months ended 31 December 2009. The distribution rate is 19.00 cents per unit and will be paid to Members on 26 February 2010.

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.

<u>Components</u>	<u>Cents per ordinary unit</u>
Other Australian Taxable Income	Nil
Fund Payment	Nil
Australian Interest Income	0.23191
Foreign Source Income and Tax Deferred Amount	18.76809

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 2009.

For the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (Cth), this distribution does not include a 'fund payment' amount in respect of the income year ending 31 December 2009.

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 2010.

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