

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

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 30 June 2011

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 30 June 2011 for Westfield Trust and Westfield America Trust in respect of ordinary units.

Yours faithfully

Simon Tuxen Company Secretary

Encl.



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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 30 June 2011

Set out below are the components of the distribution for the six months ended 30 June 2011. The distribution rate is 15.2 cents per unit and will be paid to Members on 31 August 2011.

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.

Components	Cents per ordinary unit
Other Australian Taxable Income	1.523877
Capital Gain – Discount Method (grossed up) (on Taxable Australian Property)	0.112706
Fund Payment	1.636583
Australian Interest Income	1.648379
Australian Fully Franked Dividend Income	0.006334
Foreign Source Income and Tax Deferred Income	11.908704

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 ending 31 December 2011.

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 1.636583 cents per ordinary unit in respect of the income year ending 31 December 2011.

This distribution includes 0.056353 cents of discount capital gain on Taxable Australian Property, grossed up to 0.112706 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 2012.

Westfield Holdings Limited ABN 66 001 671 496

Westfield Management Limited ABN 41 001 670 579 AFS Licence 230329 as responsible entity of 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 of Westfield America Trust ABN 27 374 714 905 ARSN 092 058 449



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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 30 June 2011

Set out below are the components of the distribution for the six months ended 30 June 2011. The distribution rate is 9.00 cents per unit and will be paid to Members on 31 August 2011.

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.

Components	Cents per ordinary unit
Other Australian Taxable Income	2.758222
Fund Payment	2.758222
Australian Interest Income	0.001503
Foreign Source Income and Tax Deferred Amount	6.240275

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 ending 31 December 2011.

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 2.758222 cents per ordinary unit in respect of the income year ending 31 December 2011.

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 2012.

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