

28 August 2014



Westfield Corporation

Level 29
85 Castlereagh Street
Sydney NSW 2000
GPO Box 4004
Sydney NSW 2001
Australia

Telephone 02 9358 7000
Facsimile 02 9358 7241
Internet www.westfield.com

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

Dear Sir/Madam

Westfield Corporation (ASX: WFD)

Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act

Distribution for the six months ended 30 June 2014

On 30 June 2014, Westfield Group restructured into two new entities, Scentre Group and Westfield Corporation.

Westfield America Trust forms part of Westfield Corporation. Attached is a notice for the purposes of Subdivision 12-H of Schedule 1 of the Tax Administration Act for the distribution for the six months ended 30 June 2014 for Westfield America Trust in respect of ordinary units.

Westfield Trust (now Scentre Group Trust 1) forms part of Scentre Group. Scentre Group (ASX: SCG) has separately announced the fund payment notice for Scentre Group Trust 1.

Yours faithfully

WESTFIELD CORPORATION

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

Simon Tuxen
Company Secretary

**Westfield Corporation**

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WESTFIELD AMERICA TRUST**Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act
Managed Investment Trust non-resident withholding tax****Distribution for the six months ended 30 June 2014**

Set out below are the components of the distribution for the six months ended 30 June 2014. The distribution rate is 21.00 cents per unit and will be paid to Members on 29 August 2014.

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	Nil
Fund Payment	Nil
Australian Interest Income	Nil
Foreign Source Income	21.00
Tax Deferred Amount	Nil

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 2014.

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 0.00 cents per ordinary unit in respect of the income year ending 31 December 2014.

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 2015.