

24 February 2016



**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](http://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 31 December 2015**

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 31 December 2015 for Westfield America Trust and WFD Trust in respect of ordinary units.

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**

24 February 2016



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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 31 December 2015**

Set out below are the components of the distribution for the six months ended 31 December 2015. The distribution rate is US dollars 12.45 cents per unit which has been converted to Australian dollars 17.5123 cents per unit (at a rate of 1 US Dollar to 1.40661 AU dollars) and will be paid to Members on 29 February 2016.

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                      | AU dollar Cents per ordinary unit |
|---------------------------------|-----------------------------------|
| Other Australian Taxable Income | 1.479071                          |
| <b>Fund Payment</b>             | <b>1.479071</b>                   |
| Australian Interest Income      | 0.000000                          |
| Foreign Source Income           | 13.405396                         |
| Tax Deferred Amount             | 2.627833                          |
| <b>Total Distribution</b>       | <b>17.5123</b>                    |

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 2015.

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 1.479071 cents per ordinary unit in respect of the income year ended 31 December 2015.

This distribution does not include any amount of discount capital gain on Taxable Australian Property. This distribution does not include any amounts attributable to a fund payment from a clean building managed investment trust.

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 2016.



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24 February 2016

## **WFD 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 31 December 2015**

Set out below are the components of the distribution for the six months ended 31 December 2015. The distribution rate is US dollars 0.1 cents per unit which has been converted to Australian dollars 0.1407 cents per unit (at a rate of 1 US Dollar to 1.40661 AU dollars) and will be paid to Members on 29 February 2016.

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>Components</b>               | <b>AU dollars Cents per ordinary unit</b> |
|---------------------------------|---|
| Other Australian Taxable Income | 0.013526                                  |
| <b>Fund Payment</b>             | <b>0.013526</b>                           |
| Australian Interest Income      | 0.000000                                  |
| Foreign Source Income           | 0.127174                                  |
| Tax Deferred Amount             | 0.000000                                  |
| <b>Total Distribution</b>       | <b>0.1407</b>                             |

WFD 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 2015.

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 0.013526 cents per ordinary unit in respect of the income year ended 31 December 2015.

This distribution does not include any amount of discount capital gain on Taxable Australian Property.  
This distribution does not include any amounts attributable to a fund payment from a clean building managed investment trust.

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 2016.