

24 August 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

The Manager
Markets Announcement 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 2016

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 2016 for Westfield America Trust and WFD Trust in respect of ordinary units.

Yours faithfully

WESTFIELD CORPORATION

A handwritten signature in blue ink, appearing to be "S. Tuxen", with a small blue dot at the end.

Simon Tuxen
Company Secretary

24 August 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 30 June 2016**

Set out below are the components of the distribution for the six months ended 30 June 2016. The distribution rate is US 11.35 cents per unit which has been converted to Australian 14.7250 cents per unit (at a rate of 1 US dollar to 1.297355 AU dollars) and will be paid to members on 31 August 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 cents per ordinary unit
Other Australian Taxable Income	1.989305
Fund Payment	1.989305
Australian Interest Income	0.420012
Foreign Source Income	11.484038
Tax Deferred Amount	0.831645
Total Distribution	14.7250

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 2016.

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 AU 1.989305 cents per ordinary unit in respect of the income year ended 31 December 2016.

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 2017.

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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 30 June 2016

Set out below are the components of the distribution for the six months ended 30 June 2016. The distribution rate is US 1.2 cents per unit which has been converted to Australian 1.5568 cents per unit (at a rate of 1 US dollar to 1.297355 AU dollars) and will be paid to members on 31 August 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 cents per ordinary unit
Other Australian Taxable Income	Nil
Fund Payment	Nil
Australian Interest Income	0.000382
Foreign Source Income	0.737866
Tax Deferred Amount	0.818552
Total Distribution	1.5568

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 2016.

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 AU nil cents per ordinary unit in respect of the income year ended 31 December 2016.

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 2017.