

25 February 2015



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 31 December 2014**

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 2014 for Westfield America Trust and WFD Trust in respect of ordinary units.

Yours faithfully

WESTFIELD CORPORATION

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the left.

**Simon Tuxen
Company Secretary**

25 February 2015



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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 2014

Set out below are the components of the distribution for the six months ended 31 December 2014. The distribution rate is US dollars 3.64 cents per unit which has been converted to Australian dollars 4.69 cents per unit (at a rate of 1 US Dollar to 1.2888 AU dollars) and will be paid to Members on 27 February 2015.

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	Nil
Fund Payment	Nil
Australian Interest Income	0.042046
Foreign Source Income	3.809681
Tax Deferred Amount	0.838273
Total Distribution	4.69

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 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 nil cents per ordinary unit in respect of the income year ended 31 December 2014.

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 2015.



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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 31 December 2014

Set out below are the components of the distribution for the six months ended 31 December 2014. The distribution rate is US dollars 8.66 cents per unit which has been converted to Australian dollars 11.16 cents per unit (at a rate of 1 US Dollar to 1.2888 AU dollars) and will be paid to Members on 27 February 2015.

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 dollars Cents per ordinary unit
Other Australian Taxable Income	0.043868
Fund Payment	0.043868
Australian Interest Income	0.042780
Foreign Source Income	0.757115
Tax Deferred Amount	10.316237
Total Distribution	11.16

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 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 0.043868 cents per ordinary unit in respect of the income year ended 31 December 2014.

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 2015.

Westfield Corporation Limited ABN 12 166 995 197

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 and

as responsible entity of WFD Trust ABN 50 598 857 938 ♦ ARSN 168 765 875