

26 August 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 30 June 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 30 June 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

**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 2015**

Set out below are the components of the distribution for the six months ended 30 June 2015. The distribution rate is US dollars 9.00 cents per unit which has been converted to Australian dollars 12.1927 cents per unit (at a rate of 1 US Dollar to 1.35474 AU dollars) and will be paid to Members on 31 August 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	3.835363
Fund Payment	3.835363
Australian Interest Income	0.738404
Foreign Source Income	7.618933
Tax Deferred Amount	0.000000
Total Distribution	12.1927

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 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 3.835363 cents per ordinary unit in respect of the income year ending 31 December 2015.

This distribution does not include any amount of discount capital gain on Taxable Australian Property. This distribution does not include any amount 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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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 2015**

Set out below are the components of the distribution for the six months ended 30 June 2015. The distribution rate is US dollars 3.55 cents per unit which has been converted to Australian dollars 4.8093 cents per unit (at a rate of 1 US Dollar to 1.35474 AU dollars) and will be paid to Members on 31 August 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	0.024252
Fund Payment	0.024252
Australian Interest Income	0.018696
Foreign Source Income	0.899887
Tax Deferred Amount	3.866465
Total Distribution	4.8093

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 ending 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 0.024252 cents per ordinary unit in respect of the income year ending 31 December 2015.

This distribution does not include any amount of discount capital gain on Taxable Australian Property. This distribution does not include any amount 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.