

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

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
Fund Payment	1.479071
Australian Interest Income	0.000000
Foreign Source Income	13.405396
Tax Deferred Amount	2.627833
Total Distribution	17.5123

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.

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

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.