



Westfield Group

Level 30
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

27 February 2013

The Manager
Company Announcements Office
ASX Limited
Level 4, Exchange Centre
20 Bridge Street
SYDNEY NSW 2000

Dear Sir/Madam

WESTFIELD GROUP (ASX:WDC)

**Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act
Distribution for the six months ended 31 December 2012**

Attached are notices for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act for the distribution for the six months ended 31 December 2012 for Westfield Trust and Westfield America Trust.

Yours faithfully

Simon Tuxen
Company Secretary

Encl.

Westfield Holdings Limited ABN 66 001 671 496

Westfield Management Limited ABN 41 001 670 579 AFS Licence 230329
as responsible entity for **Westfield Trust** ABN 55 191 750 378 ARSN 090 849 746

Westfield America Management Limited ABN 66 072 780 619 AFS Licence 230324
as responsible entity for **Westfield America Trust** ABN 27 374 714 905 ARSN 092 058 449



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WESTFIELD 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 2012

Set out below are the components of the distribution for the six months ended 31 December 2012. The distribution rate is 21.45 cents per unit and will be paid to Members on 28 February 2013.

These components are provided solely for the purposes of MIT non-resident withholding tax under subdivision 12-H of the *Taxation Administration Act 1953* (Cth), and should not be used for any other purpose.

Components	Cents per unit
Other Australian Taxable Income	9.831366
Capital Gain on Taxable Australian Property – Discount Method (doubled as required by s.12-405)	14.170018
Fund Payment	24.001384
Australian Interest Income	1.944210
Foreign Source Income	0.000000
Tax Deferred Amount	0.000000

Westfield 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 2012.

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 24.001384 cents per unit in respect of the income year ending 31 December 2012.

This distribution includes 7.085009 cents of discount capital gain on Taxable Australian Property, grossed up to 14.170018 for Subdivision 12-H purposes.

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 2013.

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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 2012

Set out below are the components of the distribution for the six months ended 31 December 2012. The distribution rate is 3.30 cents per unit and will be paid to Members on 28 February 2013.

These components are provided solely for the purposes of MIT non-resident withholding tax under subdivision 12-H of the *Taxation Administration Act 1953* (Cth), and should not be used for any other purpose.

<u>Components</u>	<u>Cents per unit</u>
Other Australian Taxable Income	2.483852
Fund Payment	2.483852
Australian Interest Income	0.037267
Foreign Source Income	0.778881
Tax Deferred Amount	0.000000

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 2012.

For the purposes of Subdivision 12-H of Schedule 1 of the *Taxation Administration Act 1953* (Cth), this distribution does include a 'fund payment' amount of 2.483852 cents per unit in respect of the income year ending 31 December 2012.

This distribution does not include any amount of discount capital gain.

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 2013.

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Westfield Management Limited ABN 41 001 670 579 AFS Licence 230329
as responsible entity for **Westfield Trust** ABN 55 191 750 378 ARSN 090 849 746

Westfield America Management Limited ABN 66 072 780 619 AFS Licence 230324
as responsible entity for **Westfield America Trust** ABN 27 374 714 905 ARSN 092 058 449