

Paris, Amsterdam, Sydney, July 13, 2018

**Press release**

## Unibail-Rodamco acquisition of Westfield Corporation – ATO Guidance

The Australian Taxation Office (“ATO”) has released two products to assist former Westfield Corporation securityholders (“Securityholders”) to complete their 2018 Australian income tax returns in respect of the acquisition of Westfield Corporation by Unibail-Rodamco (“the Transaction”).

The products which are available at [www.ato.gov.au/General/Capital-gains-tax/In-detail/Events-affecting-shareholders/Westfield-Group---takeover-by-Unibail-Rodamco-SE-\(2018\)](http://www.ato.gov.au/General/Capital-gains-tax/In-detail/Events-affecting-shareholders/Westfield-Group---takeover-by-Unibail-Rodamco-SE-(2018)) are:

- a Fact Sheet to guide Securityholders in respect of the calculation of the income tax consequences of the Transaction, including the capital gains tax (“CGT”) consequences in respect of the disposal of Westfield Corporation stapled securities as well as how to determine the cost base in the Unibail-Rodamco-Westfield (“URW”) stapled securities received in the Transaction. The Fact Sheet has been reviewed by URW’s Australian tax advisors; and
- an Online Calculator that Securityholders can use to perform their CGT and cost base calculations.

The Fact Sheet and the Online Calculator are ATO products and URW is not responsible for the outcomes they produce. Westfield Securityholders should read the ATO’s disclaimer in respect of the reliance that can be placed on both ATO products.

Further information about the Australian tax consequences of the Transaction can be found in:

- the Westfield Securityholder booklet for the Transaction; and
- Class Ruling CR2018/31 published by the ATO in respect of the Transaction and the related demerger by Westfield Corporation of One Market Limited which can be viewed at [www.ato.gov.au/law/view/pdf/pbr/cr2018-031.pdf](http://www.ato.gov.au/law/view/pdf/pbr/cr2018-031.pdf).

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# UNIBAIL-RODAMCO-WESTFIELD

## About Unibail-Rodamco-Westfield

Unibail-Rodamco-Westfield is the premier global developer and operator of flagship shopping destinations. With a portfolio valued at €62 Bn as at 31 December 2017, of which 88% in retail, 7% in offices and 6% in convention & exhibition venues, the Group owns and operates 102 shopping centres, of which 56 are flagships in the most dynamic cities in Europe and the United States. Its centres welcome 1.2 billion visits per year. Present in 2 continents and in 13 countries, Unibail-Rodamco-Westfield provides a unique platform for retailers and brand events, and offers an exceptional and constantly renewed experience for customers.

With the support of its 3,700 professionals and an unparalleled track-record and know-how, Unibail-Rodamco-Westfield is ideally positioned to generate superior value and develop world-class projects. The Group has the largest development pipeline in the industry, worth €13 Bn.

Unibail-Rodamco-Westfield distinguishes itself by its Better Places 2030 agenda, that sets its ambition to create better places that respect the highest environmental standards and contribute to better cities.

Unibail-Rodamco-Westfield stapled shares are listed on Euronext Amsterdam and Euronext Paris (Euronext ticker: URW). A secondary listing has been established in Australia through Chess Depositary Interests. The Group benefits from a rating in the A category from Standard & Poor's, Moody's and Fitch Ratings.

For more information, please visit [www.urw.com](http://www.urw.com)