

8 December 2021

ATO Class Ruling – return of capital to shareholders

The Australian Taxation Office (ATO) has published a Class Ruling in relation to the taxation treatment of the \$2.00 per share return of capital to Wesfarmers shareholders, which was paid on 2 December 2021.

The ATO Class Ruling confirms that there will be no immediate tax liability relating to the return of capital for most Wesfarmers shareholders.

The return of capital was announced on 27 August 2021 and was approved by shareholders at the Wesfarmers Annual General Meeting on 21 October 2021.

The Class Ruling and further details regarding the return of capital can be accessed via the Investor Centre section of the Wesfarmers website at www.wesfarmers.com.au.

For more information:

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This announcement was authorised to be given to the ASX by the Wesfarmers Company Secretary