

22 February 2018



Westfield Corporation

Level 29
85 Castlereagh Street
Sydney NSW 2000
GPO Box 4004
Sydney NSW 2001
Australia

Telephone 02 9358 7000
Facsimile 02 9357 7131
Internet www.westfield.com

The Manager
Markets Announcement 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 2017

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 2017 for Westfield America Trust and WFD Trust in respect of ordinary units.

Yours faithfully

WESTFIELD CORPORATION

A handwritten signature in blue ink, appearing to be "S. Tuxen", with a small dot at the end.

Simon Tuxen
Company Secretary

22 February 2018



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WESTFIELD AMERICA TRUST

Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act

Non-resident withholding tax

Distribution for the six months ended 31 December 2017

Set out below are the components of the distribution for the six months ended 31 December 2017.

Distribution amount: US 2.55 cents per unit converted to Australian 3.250893 cents per unit

Exchange rate: 1 US dollar to 1.27486 AU dollars

Payment date: 28 February 2018.

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 cents per ordinary unit
Other Australian Taxable Income	0.306981
Fund Payment Amount	0.306981
Australian Interest Income	0.024200
Foreign Source Income	2.919712
Tax Deferred Amount	Nil
Total Distribution	3.250893

Westfield America Trust declares that it is a withholding MIT 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 2017.

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 2018.

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WFD TRUST

Notice for the purpose of Subdivision 12-H of Schedule 1 of the Tax Administration Act

Non-resident withholding tax

Distribution for the six months ended 31 December 2017

Set out below are the components of the distribution for the six months ended 31 December 2017.

Distribution amount: US 10.2 cents per unit converted to Australian 13.003572 cents per unit

Exchange rate: 1 US dollar to 1.27486 AU dollars

Payment date: 28 February 2018.

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 cents per ordinary unit
Other Australian Taxable Income	0.210230
Fund Payment Amount	0.210230
Australian Interest Income	0.345489
Foreign Source Income	0.416146
Tax Deferred Amount	12.031707
Total Distribution	13.003572

WFD Trust declares that it is a withholding MIT 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 2017.

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 2018.

Westfield Corporation Limited ABN 12 166 995 197

Westfield America Management Limited ABN 66 072 780 619 AFS Licence 230324

as responsible entity of Westfield America Trust ABN 27 374 714 905 ♦ ARSN 092 058 449 and

as responsible entity of WFD Trust ABN 50 598 857 938 ♦ ARSN 168 765 875