

Important Information for Completing Your Tax Return

If you are an individual lodging an Australian Tax Return, **Questions 12, 18 and 19** of your Tax Return Supplementary Section will apply and **Sections I and D** of your Tax Return must be completed.

The information on your Tax Statement and the notes on this leaflet will help you to answer these questions.

Please note that any other non-primary production trust distributions and any other assessable foreign source income which you have derived should be added to the amounts you have received from the Trust and the total income for each category should be included in your Tax Return.

You must report all of the assessable distributions in your Tax Return. The tax advantaged component is not assessable for income tax purposes so you should **not include** it in your Tax Return.

Dear Westfield Trust Member,

We are pleased to enclose your *Tax Statement* and this Tax Return Guide for the year ending 30 June 2003, which contains information you need to complete your 2003 Tax Return. This Tax Return Guide should be used in conjunction with TaxPack 2003 and assumes you are an Australian resident, individual taxpayer holding units in the Trust and that you have no foreign assets or other investments from which foreign income arises.

Please note that the Trust's year end for taxation purposes is 31 December. Accordingly, the distribution for the six months ending 30 June 2003 to be paid in August 2003 should be included in your 2004 Tax Return.

The information in this Tax Return Guide summarises potential taxation aspects of your investment in Westfield Trust, based on an assumed set of circumstances which may not necessarily be applicable to you. Accordingly, this information should not be relied upon as taxation advice. If you require further information relating to your personal tax position we recommend that you contact your accountant or taxation adviser.

Thank you for your continued support of Westfield Trust during the year.

Yours faithfully,
WESTFIELD MANAGEMENT LIMITED
(as Responsible Entity of Westfield Trust)



Victor P Hoog Antink
Director, Funds Management

Question 12 - Tax Return (Supplementary Section)

Non-primary production income, **i** on your *Tax Statement*, includes Australian

Interest Income and Other Australian Taxable Income. This amount should be included at **U**. If you have incurred any deductible expenses in deriving this income you should include the total of

those expenses at **Y**. The amount of TFN withholding tax deducted from your distribution (if any), **ii** on your *Tax Statement*, should be included at **R**.

i
ii
iii

12 Partnerships and trusts		Include any deferred non-commercial business losses from a prior year at X or Y as appropriate and insert the relevant code in the TYPE box	
Primary production			
Distribution from partnerships	N	□□□□□□	:00
Distribution from trusts	L	□□□□□□	:00
Landcare operations and deduction for decline in value of water facility	I	□□□□□□	:00
Other deductions relating to distribution	X	□□□□□□	:00 <small>TYPE</small>
Net primary production distribution		■□□□□□	:00 <small>LOSS</small>
Non-primary production			
Distributions from partnerships, less foreign income	O	□□□□□□	:00
Distributions from trusts, less net capital gains and foreign income	U	□□□□□□	:00
Landcare operations expenses	J	□□□□□□	:00
Other deductions relating to distributions shown at O and U	Y	□□□□□□	:00 <small>TYPE</small>
Net non-primary production distribution		■□□□□□	:00 <small>LOSS</small>
Share of credits from income			
Share of credit for tax withheld where Australian Business Number not quoted	P	□□□□□□	□□
Share of imputation credit from franked dividends	Q	□□□□□□	□□
Share of credit for tax file number amounts withheld from interest, dividends and unit trust distributions	R	□□□□□□	□□
Share of credit for tax paid by trustee	S	□□□□□□	□□

If you have a net loss from a partnership business activity, complete items **P3** and **P9** in the 2003 business and professional items schedule, in addition to item **12**.

Show distributions of
• net capital gains at item **17** and
• foreign income at item **18** or **19**.

