

11 September 2013

ATO CLASS RULING ON CAPITAL RETURN PROPOSAL

The Australian Taxation Office has published a Class Ruling relating to the taxation treatment of the proposed capital return of 50 cents per fully-paid ordinary share and partially protected share announced by Wesfarmers on 15 August 2013.

The ruling satisfies the first condition applying to the capital return and confirms that there will be no immediate tax liability for most Wesfarmers shareholders.

The Class Ruling can be accessed via the Investor Centre section of the company's website at <u>www.wesfarmers.com.au</u>.

The proposed capital return is subject to shareholder approval at the 2013 Annual General Meeting to be held in Perth in early November 2013.

For further information:

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