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MR MICHAEL JOHN SMITH &  
MRS DEW LAVENDEROSE SMITH  
<MICHAEL SMITH SUPER FUND AC>  
C/-CLARKE MCEWAN  
PO BOX 491  
COTTON TREE QLD 4558

Holder Identification Number (HIN)

HIN WITHHELD

ASX Code WPL  
Payment Date 21 March 2018  
Direct Credit Reference No. 879682

### Retail Entitlement Offer Premium Payment

As announced on 12 March 2018, Woodside received applications for approximately A\$578 million worth of new shares under the retail component of its 1 for 9 fully underwritten pro-rata accelerated renounceable entitlement offer with retail entitlements trading at a price of A\$27.00 per new Woodside share (Retail Entitlement Offer). Approximately 14.4 million entitlements, representing those entitlements attributable to eligible renouncing and ineligible retail shareholders, were offered for sale via a bookbuild process (Retail Shortfall Bookbuild).

The Retail Shortfall Bookbuild was completed on 12 March 2018. The final clearing price under the Retail Shortfall Bookbuild was A\$28.60 per share. Eligible retail shareholders who elected not to take up their entitlements, and ineligible retail shareholders, are being paid A\$1.60 for each entitlement that was sold for their benefit in the Retail Shortfall Bookbuild.

Set out below are the details of your Retail Entitlement Offer premium payment.

Payment description	Payment amount per entitlement	Number of entitlements sold on your behalf	Gross Payment
Premium Payment	A\$1.60	63	\$100.80
		<b>Net Payment</b>	<b>\$100.80</b>

1/3 discount \$ 33.60  
2/3 discounted \$ 67.20

Note: You should retain this statement to assist you in preparing your tax return.

### Your Payment Instruction

MACQUARIE BANK LTD  
BSB: 182-512 Account number: XXXXXXXX44

Amount Deposited  
AUD \$100.80

If payment cannot be made to the above account, the payment amount will be withheld pending receipt of your valid direct credit instructions.

### Australian resident shareholders

A shareholder will make a capital gain if the retail premium amount exceeds the cost base of the entitlement, generally incidental costs.

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A shareholder is taken to have acquired the rights when it acquired the original shares. Therefore, any capital gain may represent a discount capital gain if the eligible shareholder's original shares have been held for 12 months or more.

demerger from BHP was 6/5/15 ∴ held 12 months

Retail premiums paid to shareholders are not dividends.

### Ineligible shareholders

Retail premiums paid to ineligible shareholders are not dividends.

### Capital gains tax

A shareholder will make a capital gain if the retail premium amount exceeds the cost base of the entitlement, generally being incidental costs.

Capital gains tax will be disregarded where the shares held are not taxable Australian assets, such as where the owner has an indirect interest in Australia.

### Tax treatment for non-renounceable rights

A retail premium payment you receive is an unfranked dividend. If you are a non-resident, the amount is:

- non-assessable non-exempt income
- subject to withholding tax.

Not required for Auditor.

#### See also:

- [Taxation Ruling TR 2012/1 \(/law/view/document?docid=TXR/TR20121/NAT/ATO/0000\)](#)

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### Our commitment to you

We are committed to providing you with accurate, consistent and clear information to help you understand your rights and entitlements and meet your obligations.

If you follow our information and it turns out to be incorrect, or it is misleading and you make a mistake as a result, we will take that into account when determining what action, if any, we should take.

Some of the information on this website applies to a specific financial year. This is clearly marked. Make sure you have the information for the right year before making decisions based on that information.

If you feel that our information does not fully cover your circumstances, or you are unsure how it applies to you, contact us or seek professional advice.

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