

UNITED STATES
SECURITIES AND EXCHANGE COMMISSION
Washington, D.C. 20549

Form 6-K

Report of Foreign Private Issuer

**Pursuant to Rules 13a-16 or 15d-16 under
the Securities Exchange Act of 1934**

Dated April 9, 2013

Commission File Number: 001-31318

GOLD FIELDS LIMITED

(Translation of registrant's name into English)

150 Helen Rd.
Sandown, Sandton 2196
South Africa

(Address of principal executive offices)

Indicate by check mark whether the registrant files or will file annual reports under cover Form 20-F or Form 40-F.

Form 20-F



Form 40-F

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Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(1): ☐

Indicate by check mark if the registrant is submitting the Form 6-K in paper as permitted by Regulation S-T Rule 101(b)(7): ☐

SA Tax Considerations regarding the distribution of Sibanye Gold shares

Gold Fields Limited
(Incorporated in the Republic of South Africa)
(Registration number: 1986/004880/06)
Share Code: GFI
ISIN: ZAE000018123
Issuer Code: GOGOF
("Gold Fields")

Sibanye Gold Limited
Incorporated in the Republic of South Africa
Registration number 2002/031431/06
Share code: SGL
ISIN - ZAE000173951
Issuer code: SGL
("Sibanye Gold")

SOUTH AFRICAN TAX CONSIDERATIONS REGARDING THE DISTRIBUTION OF 731 648 614 SIBANYE GOLD ORDINARY SHARES TO GOLD FIELDS ORDINARY SHAREHOLDERS ("SIBANYE DISTRIBUTION")

In the Pre Listing Statement issued to Gold Fields shareholders on 10 January 2013, Gold Fields informed its shareholders of the proposed unbundling and distribution of the ordinary shares held by Gold Fields in Sibanye Gold to Gold Fields shareholders who were recorded in the share register at the close of business on Friday, 8 February 2013. This was the last business day to trade in Gold Fields shares in order to be recorded in the Gold Fields' shareholder register on the record date, and thereby participate in the distribution (the "LDT"). The distribution (in specie), in terms of section 46 of the South African Income Tax Act, 1962 (Act 58 of 1962) ("the Act"), as amended, was made, for South African tax purposes, on the 8th of February 2013, being the LDT date. The distribution was made in the ratio of one Sibanye Gold ordinary share for every one Gold Fields ordinary share held by Gold Fields shareholders on the LDT. The purpose of this announcement is to advise Gold Fields shareholders of (i) the closing prices of both the Sibanye Gold ordinary shares and the Gold Fields ordinary shares on 11 February 2013 and (ii) the ratio in which the expenditure incurred in connection with the acquisition of the Gold Fields

ordinary shares, or their valuation date values, as the case may be, must be allocated to the Sibanye Gold ordinary shares and the Gold Fields ordinary shares (the "Allocation Ratio").

The distribution of the Sibanye Gold shares by Gold Fields is an unbundling transaction as contemplated in section 46 of the Act. Accordingly Gold Fields shareholders should calculate the Allocation Ratio as follows:

$$A = B \times [C / (C + D)]$$

where:

"A" is the expenditure determined which must be allocated to the Sibanye Gold shares;

"B" is the expenditure incurred in relation to the Gold Fields ordinary shares;

"C" is the market value of the Sibanye Gold shares determined as at the end of the day after the LDT date (the LDT date being the day of the Sibanye distribution for South African tax purposes); and

"D" is the market value of Gold Fields ordinary shares, determined as at the end of the day after the LDT date (the LDT date being the day of the Sibanye distribution for South African tax purposes).

Gold Fields shareholders are advised that the Allocation Ratio, based on the relative market values of the Sibanye Gold ordinary shares and the Gold Fields ordinary shares at the close of business on 11 February 2013, is as follows:

	Closing price 11/02/2013	Market value	Ratio
	R	R	%
Sibanye shares distributed	13.56	9,921,155,206	12.90%
Gold Fields ordinary shares	91.50	66,945,848,181	87.10%
Total			100%

Summaries of certain tax considerations arising in respect of the distribution are set out in "Annexures 17 and 18" of the Pre-Listing Statement posted to all Gold Fields Shareholders on the 10th January 2013 (and which has been and remains available on both Sibanye Gold and Gold Fields websites, namely www.sibanyegold.co.za and www.goldfields.co.za). Those summaries and this Announcement are general guides and are not intended to constitute a complete analysis of the tax consequences of the distribution. It is not intended to be, nor should it be considered to be, legal or tax advice. Shareholders should therefore consult their own tax advisors on the tax consequences to them of the distribution in both South Africa and their jurisdiction of residence, for which none of Gold Fields, Sibanye Gold or their advisors will be held responsible.

Johannesburg

Date: 15 February 2013

Financial co-advisors to Gold Fields

JPMorgan Chase Bank, N.A. (Johannesburg Branch); Credit Suisse Securities (Europe) Limited; and Barclays Bank PLC, acting through its investment bank

Sponsor to Gold Fields

J.P. Morgan Equities South Africa Proprietary Limited

South African legal advisors to Gold Fields

Edward Nathan Sonnenbergs

US and UK legal advisors to Gold Fields

Linklaters LLP

SA legal advisors to Gold Fields as to SA tax matters

DLA Cliffe Dekker Hofmeyr

US legal advisors to Gold Fields as to US tax matters

Fried, Frank, Harris, Shriver & Jacobson LLP

Communication advisors to Gold Fields

Brunswick SA Ltd

FORWARD-LOOKING STATEMENTS

Certain statements included in this announcement, as well as oral statements that may be made by Gold Fields, Sibanye

Gold or by their respective officers, directors or employees acting on their behalf related to the subject matter hereof, constitute or are based on forward-looking statements. Forward-looking statements are preceded by, followed by or include the words "may", "will", "should", "expect", "envisage", "intend", "plan", "project", "estimate", "anticipate", "believe", "hope", "can", "is designed to" or similar phrases. These forward-looking statements involve a number of known and unknown risks, uncertainties and other factors, many of which are difficult to predict and generally beyond the control of Gold Fields or Sibanye Gold, that could cause Gold Fields' and/or Sibanye Gold's actual results and outcomes to be materially different from historical results or from any future results expressed or implied by such forward-looking statements. Such risks, uncertainties and other factors include, among others, Gold Fields' ability to successfully complete the Transaction, the effect of the Transaction on Gold Fields' and Sibanye Gold's operations, Gold Fields' and Sibanye Gold's ability to implement their strategy and any changes thereto, Gold Fields' and Sibanye Gold's future financial position and plans, strategies, objectives, capital expenditures, projected costs and anticipated cost savings and financing plans, as well as projected level of gold price and other risks. Gold Fields and Sibanye Gold undertake no obligation to update publicly or release any revisions to these forward-looking statements to reflect events or circumstances after the date of this announcement or to reflect any change in the Gold Fields' or Sibanye Gold's expectations with regard thereto.

THIS IS NOT AN OFFER OF SECURITIES FOR SALE IN ANY JURISDICTION.

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorised.

GOLD FIELDS LIMITED

Dated: 9 April 2013

By: /s/ Nicholas J. Holland

Name: Nicholas J. Holland
Title: Chief Executive Officer