File Format – Appendix 8A

Header - Record Length 700 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
1	Record Type	X(1)	1	1	M	**0** = Header	
2	Source	X(1)	2	2	M	**1** = Mindef **4** = Government Department **5** = Statutory Board **6** = Private Sector **9** = Others	
3	Income Year (Basis period)	X(4)	3	6	M	**YYYY** The year for which income is to be reported. E.g. Income year is to be captured as 2020 for income earned in year 2020 (Year of Assessment 2021). It must be equal to the year in the period of payment under the Detail record. It can be for 2 back years, current year and 1 advance year.	
4	Organisation ID Type	X(1)	7	7	M	**7** = UEN – Business Registration number issued by ACRA **8** = UEN – Local Company Registration number issued by ACRA **A** = ASGD – Tax Reference number assigned by IRAS **I** = ITR – Income Tax Reference number assigned by IRAS **U** = UENO – Unique Entity Number Others (e.g. Foreign Company Registration Number)	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
5	Organisation ID No.	X(12)	8	19	M	Valid UEN (Business) as NNNNNNNNC Valid UEN (Local Company) as YYYYNNNNNC Valid ASGD as ANNNNNNNC Valid ITR as 4NNNNNNNNC Valid UENO as TYYPQNNNNC or SYYPQNNNNC C = Check digit N = Numeric YYYY = Year TYY = Year of issuance. 'T' represents '20', e.g. T08 means year 2008 SYY = Year of issuance. 'S' represents '19', e.g. S90 means year 1990 PQ = Entity type. E.g. 'LL' represents 'Limited Liability Partnership' Cannot have preceding space(s).	
6	Name of authorised person	X(30)	20	49	M	Cannot have preceding space(s).	Name of authorised person making the declaration
7	Designation of authorised person	X(30)	50	79	O	No Validation.	Designation
8	Organisation Name	X(60)	80	139	M	Cannot have preceding space(s).	Name of Employer
9	Telephone number	X(20)	140	159	M/O	Cannot be blank if item 10 is blank. Cannot be blank if supporting API Service.	Tel. No.
10	Email address of authorised person	X(60)	160	219	M/O	Cannot be blank if item 9 is blank. Cannot be blank if supporting API Service. If not blank, cannot be more than 50 bytes.	
11	File Type (Batch Indicator)	X(1)	220	220	M	**O** = Original **A** = Amendment If **O**, all amount fields must be positive values.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
12	File Creation Date (Batch Date)	X(8)	221	228	M	YYYYMMDD Cannot be a future date.	Date
13	Name of Division/ Branch	X(30)	229	258	O	No Validation	
14	Form Type (For vendor's use to identify the type of form)	X(10)	259	268	O	E.g. A8A	
15	Filler	X(432)	269	700	O	No Validation	

File Format – Appendix 8A

Detail - Record Length 700 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
1	Record Type	X(1)	1	1	M	**1** = Detail	
2	ID Type of Employee	X(1)	2	2	M	**1** = NRIC **2** = FIN (Foreign Identification No.) **3** = Immigration File Ref No. **4** = Work Permit No **5** = Malaysian I/C (for non-resident director and seaman only) **6** = Passport No. (for non-resident director and seaman only)	
3	ID No. of Employee	X(12)	3	14	M	Valid NRIC with prefix S / T Valid FIN with prefix F / G Valid IMS as NNNNNNNC Valid WP as NΔNNNNNNNC where Δ is a space Valid MIC must consist of 7 or 8 alpha-numeric or 12 numeric	Tax Ref No
4	Full Name of Employee as per NRIC / FIN – Line 1	X(40)	15	54	M	Cannot have preceding space(s).	Full Name of Employee as per NRIC / FIN
	Full Name of Employee as per NRIC / FIN - Line 2	X(40)	55	94	O	No Validation.	
5	Place of Residence provided by Employer						Item 1
5a	Address					If not blank, cannot have preceding space(s).	Address
	Line 1	X(30)	95	124	O	Cannot be blank if item 6a or 6c is not blank and > zero.	
	Line 2	X(30)	125	154	O		
	Line 3	X(30)	155	184	O		
5b	Period of occupation					Cannot be blank if item 6a or 6c is not blank and > zero. If not blank, Both From & To Date cannot be blank. 1. Must be YYYYMMDD.	Period of occupation

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
						2. YYYY must be equal to the Income Year in the Header record. 3. “From date” must be earlier than or equal to the “To Date”.	
	From date	X(8)	185	192	O		
	To date	X(8)	193	200	O		
5c	No. of days	9(3)	201	203	O	Cannot be blank or zero if item 6a or 6c is not blank and > zero Cannot be > 365 or 366 if Income Year is a leap year Cannot be negative value	No. of days
5d	Number of employee(s) sharing the premises	9(2)	204	205	O	Cannot be blank or zero if item 6a or 6c is not blank and > zero. Cannot be negative value.	Number of employee(s) sharing the premises (exclude family members who are not employees)
6	Accommodation and related benefits provided by Employer					Item 6a or 6c cannot be blank if item 5 is not blank or zero.	Item 2
6a	Annual Value (AV) of Premises for the period provided (state apportioned amount, if applicable)	S9(7) v99	206	214	O	Cannot be blank if item 6b is not blank. If not blank, cannot have space(s).	Item 2a
6b	Value of Furniture & Fitting					Cannot be blank or 0 if item 6a is not blank and > zero.	Item 2b
(i)	Value of Furniture & Fitting indicator	X(1)	215	215	O	If not blank, must be P or F. **P** - Partially furnished **F** - Fully furnished	Item 2b
(ii)	Value of Furniture & Fitting	S9(7) v99	216	224	O	If not blank, 1. Value must be: 40% of item 6a if item 6b(i) = P **<u>or</u>** 50% of item 6a if item 6b(i) = F 2. Cannot have space(s).	Item 2b

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
6c	Rent paid to landlord including rental of Furniture & Fittings (state apportioned amount, if applicable)	S9(7) v99	225	233	O	Cannot be blank if item 6a and item 6b is blank or zero If not blank, cannot have space(s) Must be blank if item 6a is not blank or > zero	Item 2c
6d	Taxable Value of Place of Residence	S9(7) v99	234	242	O	If item 6a is not blank or > zero, value must be equal to sum of items 6a and 6b. If item 6c is not blank or > zero, value must be equal to item 6c. 6d = (6a + 6b) or 6c If not blank, cannot have space(s).	Item 2d
6e	Total Rent paid by employee for Place of Residence	S9(7) v99	243	251	O	If not blank, cannot have space(s).	Item 2e
6f	Total Taxable Value of Place of Residence	S9(7) v99	252	260	O	Value must be equal to item 6d minus item 6e. 6f = 6d - 6e If 6d - 6e is < zero, value of 6f must be equal to zero. If not blank, cannot have space(s).	Item 2f
6g	Utilities / Telephone / Pager / Suitcase / Golf Bag & Accessories / Camera / Electronic Gadgets (e.g. Tablet, Laptop, etc)	S9(7) v99	261	269	O	Actual amount paid. If not blank, cannot have space(s).	Item 2g
6h	Driver	S9(7) v99	270	278	O	Annual wages x (private / total mileage) If not blank, cannot have space(s).	Item 2h
6i	Servant / Gardener / Upkeep of Compound	S9(7) v99	279	287	O	Actual wages or actual amount paid by employer to a company to perform these services. If not blank, cannot have space(s).	Item 2i
6j	Taxable value of utilities and	S9(7)	288	296	O	Value must be the sum of item 6g, 6h and 6i.	Item 2j

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
	housekeeping costs	v99				6j = 6g + 6h + 6i If not blank, cannot have space(s).	
7	Hotel Accommodation Provided						Item 3
7a	Actual cost of Hotel accommodation/Serviced Apartment within hotel building	S9(7) v99	297	305	O	Actual costs of Hotel accommodation / Serviced Apartment. If not blank, cannot have space(s).	Item 3a
7b	Amount paid by the employee	S9(7) v99	306	314	O	Actual amount paid. If not blank, cannot have space(s).	Item 3b
7c	Taxable Value of Hotel Accommodation	S9(7) v99	315	323	O	Value must be equal to item 7a minus item 7b. 7c = 7a - 7b If 7a - 7b is < zero, value of 7c must be equal to zero. If not blank, cannot have space(s).	Item 3c
8	Others						Item 4
8a	Cost of home leave passages and incidental benefits provided to employee and his family	S9(7) v99	324	332	O	If not blank, cannot have space(s).	Item 4a
(i)	No. of passages for self	9(2)	333	334	O	This item is not applicable with effect from Year of Assessment 2018.	
(ii)	No. of passages for spouse	9(2)	335	336	O	This item is not applicable with effect from Year of Assessment 2018.	
(iii)	No. of passages for children	9(2)	337	338	O	This item is not applicable with effect from Year of Assessment 2018.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
(iv)	Pioneer/Export/OHQ Status was awarded or granted extension prior to 1 Jan 2004	X(1)	339	339	O	This item is not applicable with effect from Year of Assessment 2017.	
8b	Interest payment made by the employer to a third party on behalf of an employee and/or interest benefits arising from loans provided by employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company	S9(7) v99	340	348	O	If not blank, cannot have space(s).	Item 4b
8c	Insurance premiums paid by the employer	S9(7) v99	349	357	O	If not blank, cannot have space(s).	Item 4c
8d	Free or subsidised holidays including air passage, etc	S9(7) v99	358	366	O	If not blank, cannot have space(s).	Item 4d
8e	Educational expenses including tutor provided	S9(7) v99	367	375	O	If not blank, cannot have space(s).	Item 4e
8f	Other non-monetary awards/benefits which do not fall within the above items	S9(7) v99	376	384	O	If not blank, cannot have space(s).	Item 4j
8g	Entrance/transfer fees and annual subscription to social or recreational clubs	S9(7) v99	385	393	O	If not blank, cannot have space(s).	Item 4f
8h	Gains from assets, e.g. vehicles, property, etc. sold to employees at a price lower than open market value	S9(7) v99	394	402	O	If not blank, cannot have space(s).	Item 4g
8i	Full cost of motor vehicles given to employees	S9(7) v99	403	411	O	If not blank, cannot have space(s).	Item 4h
8j	Car benefits	S9(7) v99	412	420	O	If not blank, cannot have space(s).	Item 4i
8k	Other non-monetary benefits which do not fall within the above items	S9(7) v99	421	429	O	This item is not applicable with effect from Year of Assessment 2018.	
9	Total value of benefits-in-kind	S9(7) v99	430	438	O	Value must be the sum of item 6f, 6j, 7c, 8a to 8j.	TOTAL VALUE OF BENEFITS-IN-KIND (ITEMS 2 TO 4) TO BE

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8A Hardcopy Form (if any)
						9 = 6f + 6j + 7c + (8a to 8j) This value must be equal to item 44 of IR8A record.	REFLECTED IN ITEM d9 OF FORM IR8A
10	Filler	X(212)	439	650	O	No Validation.	
11	Field Reserved	X(50)	651	700	O	This field is reserved for vendor and/or employer's use. No validation is required.	

Definition

Pos = Position
Y/A = Year of Assessment
M = Mandatory
O = Optional

Data Size	Description	Example
X(10)	10 alphanumeric characters	123456789A
S9(7)	7 whole numbers (allow negative values)	1234567 or -1234567
9(7)	7 whole numbers (does not allow negative values)	1234567
v99	2 decimal places	.12
S9(8)v99	8 whole numbers and 2 decimal places (allow negative values)	12345678.12 or -12345678.12
9(8)v99	8 whole numbers and 2 decimal places (does not allow negative values)	12345678.12

Important
Please also read through the **Things to note for both TXT and XML** document to ensure that your file format conforms to IRAS' specifications.

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