File Format - IR8S

Header - Record Length 1200 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S 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 IR8S 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).	
7	Designation of authorised person	X(30)	50	79	O	No Validation	
8	Organisation Name	X(60)	80	139	M	Cannot have preceding space(s).	
9	Telephone number	X(20)	140	159	M/O	Cannot be blank if item 10 is blank. Cannot be blank if supporting API Service.	
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 IR8S Hardcopy Form (if any)
12	File Creation Date (Batch Date)	X(8)	221	228	M	YYYYMMDD Cannot be a future date.	
13	Name of Division/ Branch	X(30)	229	258	O	No Validation	
14	Form Type (For vendor use to identify the type of form)	X(10)	259	268	O	E.g. IR8S	
15	Filler	X(932)	269	1200		No Validation	

File Format - IR8S

Detail - Record Length 1200 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S 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 **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)	Tax Ref. No.
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.	
Section A – Details of monthly wages and actual contributions							
For the month of January							
5	Ordinary wages	S9(7) v99	95	103	O	If not blank, cannot have space(s)	Ordinary Wages
6	Employer's contribution to CPF for ordinary wages	S9(7) v99	104	112	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
7	Employee's contribution to CPF for ordinary wages	S9(7) v99	113	121	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
8	Additional wages	S9(7) v99	122	130	O	If not blank, cannot have space(s)	Additional Wages
9	Employer's contribution to CPF	S9(7)	131	139	O	If not blank, cannot have space(s)	CPF Contribution (Employer)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
	for additional wages	v99					
10	Employee's contribution to CPF for additional wages	S9(7) v99	140	148	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of February							
11	Ordinary wages	S9(7) v99	149	157	O	If not blank, cannot have space(s)	Ordinary Wages
12	Employer's contribution to CPF for ordinary wages	S9(7) v99	158	166	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
13	Employee's contribution to CPF for ordinary wages	S9(7) v99	167	175	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
14	Additional wages	S9(7) v99	176	184	O	If not blank, cannot have space(s)	Additional Wages
15	Employer's contribution to CPF for additional wages	S9(7) v99	185	193	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
16	Employee's contribution to CPF for additional wages	S9(7) v99	194	202	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of March							
17	Ordinary wages	S9(7) v99	203	211	O	If not blank, cannot have space(s)	Ordinary Wages
18	Employer's contribution to CPF for ordinary wages	S9(7) v99	212	220	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
19	Employee's contribution to CPF for ordinary wages	S9(7) v99	221	229	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
20	Additional wages	S9(7) v99	230	238	O	If not blank, cannot have space(s)	Additional Wages
21	Employer's contribution to CPF for additional wages	S9(7) v99	239	247	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
22	Employee's contribution to CPF for additional wages	S9(7) v99	248	256	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of April							
23	Ordinary wages	S9(7) v99	257	265	O	If not blank, cannot have space(s)	Ordinary Wages
24	Employer's contribution to CPF for ordinary wages	S9(7) v99	266	274	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
25	Employee's contribution to	S9(7)	275	283	O	If not blank, cannot have space(s)	CPF Contribution (Employee)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
	CPF for ordinary wages	v99					
26	Additional wages	S9(7) v99	284	292	O	If not blank, cannot have space(s)	Additional Wages
27	Employer's contribution to CPF for additional wages	S9(7) v99	293	301	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
28	Employee's contribution to CPF for additional wages	S9(7) v99	302	310	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of May							
29	Ordinary wages	S9(7) v99	311	319	O	If not blank, cannot have space(s)	Ordinary Wages
30	Employer's contribution to CPF for ordinary wages	S9(7) v99	320	328	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
31	Employee's contribution to CPF for ordinary wages	S9(7) v99	329	337	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
32	Additional wages	S9(7) v99	338	346	O	If not blank, cannot have space(s)	Additional Wages
33	Employer's contribution to CPF for additional wages	S9(7) v99	347	355	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
34	Employee's contribution to CPF for additional wages	S9(7) v99	356	364	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of June							
35	Ordinary wages	S9(7) v99	365	373	O	If not blank, cannot have space(s)	Ordinary Wages
36	Employer's contribution to CPF for ordinary wages	S9(7) v99	374	382	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
37	Employee's contribution to CPF for ordinary wages	S9(7) v99	383	391	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
38	Additional wages	S9(7) v99	392	400	O	If not blank, cannot have space(s)	Additional Wages
39	Employer's contribution to CPF for additional wages	S9(7) v99	401	409	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
40	Employee's contribution to CPF for additional wages	S9(7) v99	410	418	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of July							

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
41	Ordinary wages	S9(7) v99	419	427	O	If not blank, cannot have space(s)	Ordinary Wages
42	Employer's contribution to CPF for ordinary wages	S9(7) v99	428	436	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
43	Employee's contribution to CPF for ordinary wages	S9(7) v99	437	445	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
44	Additional wages	S9(7) v99	446	454	O	If not blank, cannot have space(s)	Additional Wages
45	Employer's contribution to CPF for additional wages	S9(7) v99	455	463	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
46	Employee's contribution to CPF for additional wages	S9(7) v99	464	472	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of August							
47	Ordinary wages	S9(7) v99	473	481	O	If not blank, cannot have space(s)	Ordinary Wages
48	Employer's contribution to CPF for ordinary wages	S9(7) v99	482	490	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
49	Employee's contribution to CPF for ordinary wages	S9(7) v99	491	499	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
50	Additional wages	S9(7) v99	500	508	O	If not blank, cannot have space(s)	Additional Wages
51	Employer's contribution to CPF for additional wages	S9(7) v99	509	517	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
52	Employee's contribution to CPF for additional wages	S9(7) v99	518	526	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of September							
53	Ordinary wages	S9(7) v99	527	535	O	If not blank, cannot have space(s)	Ordinary Wages
54	Employer's contribution to CPF for ordinary wages	S9(7) v99	536	544	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
55	Employee's contribution to CPF for ordinary wages	S9(7) v99	545	553	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
56	Additional wages	S9(7) v99	554	562	O	If not blank, cannot have space(s)	Additional Wages
57	Employer's contribution to CPF	S9(7)	563	571	O	If not blank, cannot have space(s)	CPF Contribution (Employer)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
	for additional wages	v99					
58	Employee's contribution to CPF for additional wages	S9(7) v99	572	580	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of October							
59	Ordinary wages	S9(7) v99	581	589	O	If not blank, cannot have space(s)	Ordinary Wages
60	Employer's contribution to CPF for ordinary wages	S9(7) v99	590	598	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
61	Employee's contribution to CPF for ordinary wages	S9(7) v99	599	607	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
62	Additional wages	S9(7) v99	608	616	O	If not blank, cannot have space(s)	Additional Wages
63	Employer's contribution to CPF for additional wages	S9(7) v99	617	625	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
64	Employee's contribution to CPF for additional wages	S9(7) v99	626	634	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of November							
65	Ordinary wages	S9(7) v99	635	643	O	If not blank, cannot have space(s)	Ordinary Wages
66	Employer's contribution to CPF for ordinary wages	S9(7) v99	644	652	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
67	Employee's contribution to CPF for ordinary wages	S9(7) v99	653	661	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
68	Additional wages	S9(7) v99	662	670	O	If not blank, cannot have space(s)	Additional Wages
69	Employer's contribution to CPF for additional wages	S9(7) v99	671	679	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
70	Employee's contribution to CPF for additional wages	S9(7) v99	680	688	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
For the month of December							
71	Ordinary wages	S9(7) v99	689	697	O	If not blank, cannot have space(s)	Ordinary Wages
72	Employer's contribution to CPF for ordinary wages	S9(7) v99	698	706	O	If not blank, cannot have space(s)	CPF Contribution (Employer)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
73	Employee's contribution to CPF for ordinary wages	S9(7) v99	707	715	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
74	Additional wages	S9(7) v99	716	724	O	If not blank, cannot have space(s)	Additional Wages
75	Employer's contribution to CPF for additional wages	S9(7) v99	725	733	O	If not blank, cannot have space(s)	CPF Contribution (Employer)
76	Employee's contribution to CPF for additional wages	S9(7) v99	734	742	O	If not blank, cannot have space(s)	CPF Contribution (Employee)
Total (The following items must equal to the total of the respective item from Jan to Dec)							
77	Ordinary wages	S9(7)	743	749	O	Must equal to the sum of Ordinary wages from Jan to Dec. Drop the decimals of the sum. If not blank, cannot have space(s)	Ordinary Wages
78	Employer's contribution to CPF for ordinary wages	S9(7)	750	756	O	Must equal to the sum of Employer's contribution to CPF for ordinary wages from Jan to Dec. Drop the decimals of the sum. If not blank, cannot have space(s)	CPF Contribution (Employer)
79	Employee's contribution to CPF for ordinary wages	S9(7)	757	763	O	Must equal to the sum of Employee's contribution to CPF for ordinary wages from Jan to Dec. Round up the decimals of the sum. If not blank, cannot have space(s)	CPF Contribution (Employee)
80	Additional wages	S9(7)	764	770	O	Must equal to the sum of Additional wages from Jan to Dec. Drop the decimals of the sum. If not blank, cannot have space(s)	Additional Wages
81	Employer's contribution to CPF	S9(7)	771	777	O	Must equal to the sum of Employer's contribution to CPF	CPF Contribution (Employer)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
	for additional wages					for additional wages from Jan to Dec. Drop the decimals of the sum. If not blank, cannot have space(s)	
82	Employee's contribution to CPF for additional wages	S9(7)	778	784	O	Must equal to the sum of Employee's contribution to CPF for additional wages from Jan to Dec. Round up the decimals of the sum. If not blank, cannot have space(s)	CPF Contribution (Employee)
83	Period of overseas posting:				O	This item is not applicable with effect from Year of Assessment 2013, leave field blank.	
83a	From date	X(8)	785	792	O	YYYYMMDD This item is not applicable with effect from Year of Assessment 2013, leave field blank.	
83b	To date	X(8)	793	800	O	YYYYMMDD This item is not applicable with effect from Year of Assessment 2013, leave field blank.	
84	Indicator for CPF contributions in respect of overseas posting which is obligatory by contract of employment	X(1)	801	801	O	**Y** = Obligatory **N** = Not obligatory This item is not applicable with effect from Year of Assessment 2013, leave field blank.	
85	CPF capping indicator	X(1)	802	802	O	**Y** = Capping has been applied **N** = Capping has not been applied This item is not applicable with effect from Year of Assessment 2013, leave field blank.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
86	Singapore Permanent Resident Status is approved on or after 1 Jan (YYYY-2) where YYYY = Income Year	X(1)	803	803	O	**Y** = Singapore Permanent Resident Status is granted on or after 1 Jan (YYYY-2) Where YYYY = Income Year in the Header record. E.g. If Income Year is 2020, (YYYY-2) = 2018	
87	Approval has been obtained from CPF Board to make full contribution	X(1)	804	804	O	**Y** = Approval has been obtained from CPF Board to make full contribution **N** = Approval has NOT been obtained from CPF Board to make full contribution Cannot be blank if item 86 is 'Y'.	Has approval been given by CPF Board to make full contributions (for SPR status granted on / after 1 Jan 2012)
Section B – Excess/Voluntary contribution to CPF							
88	Employer's Contribution	S9(7)	805	811	O	If not blank, cannot have space(s)	Employer's Contribution
89	Employee's Contribution	S9(7)	812	818	O	If not blank, cannot have space(s)	Employee's Contribution
Section C – Details of Refund claimed / to be claimed on excess CPF contributions made							
Occurrence 1:							
90	Additional wages	S9(7)	819	825	O	Cannot be blank if item 91 (Period of payment for additional wages) or item 92 (Date of payment for additional wages) is not blank. If not blank, cannot have space(s)	Amount
91	Period of payment for additional wages:				O	Cannot be blank if item 90 (Additional wages) or item 92 (Date of payment for additional wages) is not blank. If not blank, 1. YYYY must be equal to the YYYY of the Income Year in the Header Record. 2. Item 91a (From date) must be earlier than or equal to item 91b (To Date).	Period

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
91a	From Date	X(8)	826	833	O	YYYYMMDD	
91b	To Date	X(8)	834	841	O	YYYYMMDD	
92	Date of payment for additional wages	X(8)	842	849	O	YYYYMMDD Cannot be blank if item 90 (Additional wages) or item 91 (Period of payment for additional wages) is not blank	Date Paid
93	Amount of refund applicable to Employer's contribution	S9(7)	850	856	O	If not blank, cannot have space(s)	Amount of Refund > Employer > Contribution
94	Amount of refund applicable to interest on Employer's contribution	S9(7)	857	863	O	If not blank, cannot have space(s)	Amount of Refund > Employer > Interest
95	Date of refund given to Employer	X(8)	864	871	O	YYYYMMDD	Amount of Refund > Employer > Date
96	Amount of refund applicable to Employee's contribution	S9(7)	872	878	O	If not blank, cannot have space(s)	Amount of Refund > Employee > Contribution
97	Amount of refund applicable to interest on Employee's contribution	S9(7)	879	885	O	If not blank, cannot have space(s)	Amount of Refund > Employee > Interest
98	Date of refund to Employee	X(8)	886	893	O	YYYYMMDD	Amount of Refund > Employee > Date
Occurrence 2:							
99	Additional wages	S9(7)	894	900	O	Cannot be blank if item 91 (Period of payment for additional wages) or item 92 (Date of payment for additional wages) is not blank. If not blank, cannot have space(s)	Amount
100	Period of payment for additional wages:				O	Cannot be blank if item 90 (Additional wages) or item 92 (Date of payment for additional wages) is not blank. If not blank, 1. YYYY must be equal to the YYYY of the Income Year in the Header Record. 2. Item 91a (From date) must be earlier than or equal to	Period

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
						item 91b (To Date).	
100a	From Date	X(8)	901	908	O	YYYYMMDD	
100b	To Date	X(8)	909	916	O	YYYYMMDD	
101	Date of payment for additional wages	X(8)	917	924	O	YYYYMMDD Cannot be blank if item 90 (Additional wages) or item 91 (Period of payment for additional wages) is not blank	Date Paid
102	Amount of refund applicable to Employer's contribution	S9(7)	925	931	O	If not blank, cannot have space(s)	Amount of Refund > Employer > Contribution
103	Amount of refund applicable to interest on Employer's contribution	S9(7)	932	938	O	If not blank, cannot have space(s)	Amount of Refund > Employer > Interest
104	Date of refund given to Employer	X(8)	939	946	O	YYYYMMDD	Amount of Refund > Employer > Date
105	Amount of refund applicable to Employee's contribution	S9(7)	947	953	O	If not blank, cannot have space(s)	Amount of Refund > Employee > Contribution
106	Amount of refund applicable to interest on Employee's contribution	S9(7)	954	960	O	If not blank, cannot have space(s)	Amount of Refund > Employee > Interest
107	Date of refund to Employee	X(8)	961	968	O	YYYYMMDD	Amount of Refund > Employee > Date
Occurrence 3:							
108	Additional wages	S9(7)	969	975	O	Cannot be blank if item 91 (Period of payment for additional wages) or item 92 (Date of payment for additional wages) is not blank. If not blank, cannot have space(s)	Amount
109	Period of payment for additional wages:				O	Cannot be blank if item 90 (Additional wages) or item 92 (Date of payment for additional wages) is not blank. If not blank, 1. YYYY must be equal to the YYYY of the Income Year in the Header Record.	Period

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8S Hardcopy Form (if any)
						2. Item 91a (From date) must be earlier than or equal to item 91b (To Date).	
109a	From Date	X(8)	976	983	O	YYYYMMDD	
109b	To Date	X(8)	984	991	O	YYYYMMDD	
110	Date of payment for additional wages	X(8)	992	999	O	YYYYMMDD Cannot be blank if item 90 (Additional wages) or item 91 (Period of payment for additional wages) is not blank	Date Paid
111	Amount of refund applicable to Employer's contribution	S9(7)	1000	1006	O	If not blank, cannot have space(s)	Amount of Refund > Employer > Contribution
112	Amount of refund applicable to interest on Employer's contribution	S9(7)	1007	1013	O	If not blank, cannot have space(s)	Amount of Refund > Employer > Interest
113	Date of refund given to Employer	X(8)	1014	1021	O	YYYYMMDD	Amount of Refund > Employer > Date
114	Amount of refund applicable to Employee's contribution	S9(7)	1022	1028	O	If not blank, cannot have space(s)	Amount of Refund > Employee > Contribution
115	Amount of refund applicable to interest on Employee's contribution	S9(7)	1029	1035	O	If not blank, cannot have space(s)	Amount of Refund > Employee > Interest
116	Date of refund to Employee	X(8)	1036	1043	O	YYYYMMDD	Amount of Refund > Employee > Date
117	Filler	X(107)	1044	1150			
118	Field Reserved	X(50)	1151	1200		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.

The information provided is intended for better general understanding and is not intended to comprehensively address all possible issues that may arise. The contents are correct as at 8 Jul 2020 and are provided on an "as is" basis without warranties of any kind. IRAS shall not be liable for any damages, expenses, costs or loss of any kind however caused as a result of, or in connection with your use of this document.

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