File Format - IR8A

Header - Record Length 1200 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A 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	Type of payment	X(2)	7	8	M	**08** = Salary Data	
5	Organisation ID Type	X(1)	9	9	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 IR8A Hardcopy Form (if any)
6	Organisation ID No.	X(12)	10	21	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).	
7	Name of authorised person	X(30)	22	51	M	Cannot have preceding space(s).	Name of authorised person making the declaration
8	Designation of authorised person	X(30)	52	81	O	No Validation.	Designation
9	Organisation Name	X(60)	82	141	M	Cannot have preceding space(s).	Name of Employer
10	Telephone number	X(20)	142	161	M/O	Cannot be blank if item 11 is blank. Cannot be blank if supporting API Service.	Tel. No.
11	Email address of authorised person	X(60)	162	221	M/O	Cannot be blank if item 10 is blank. Cannot be blank if supporting API Service. If not blank, must not be more than 50 bytes.	
12	File Type (Batch Indicator)	X(1)	222	222	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 IR8A Hardcopy Form (if any)
13	File Creation Date (Batch Date)	X(8)	223	230	M	YYYYMMDD Cannot be a future date.	Date
14	Name of Division/ Branch	X(30)	231	260	O	No Validation.	
15	Form Type (For vendor's use to identify the type of form)	X(10)	261	270	O	E.g. IR8A	
16	Filler	X (930)	271	1200		No Validation	

File Format - IR8A

Detail - Record Length 1200 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A 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	Employee's 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	Address Type	X(1)	95	95	O	**L** = Local residential address **F** = Foreign address **C** = Local C/O address If Address Type is L, F, C, address fields cannot be blank and vice versa. If all address fields are blank, address type must be blank. If Address Type = L: - Formatted address and Postal Code cannot be blank - Unformatted address must be blank If Address Type = F:	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
						- Formatted address must be blank - Unformatted address cannot be blank. Country Code cannot be 301 (Singapore), 999 (Others) and blank If Address Type = C: - Formatted address must be blank - Unformatted address and Postal Code for Unformatted address cannot be blank. If Address Type is blank, Address must be blank.	
6	Address				O	If item 5 (Address Type) is L, item 6a (Block/House No), item 6b (Street Name) and item 6e (Postal Code) cannot be blank. Item 6c (Level No.) and item 6d (Unit No.) can be optional. However, if item 6d (Unit No.) is entered, item 6c (Level No.) cannot be blank or vice versa. All address fields cannot contain the word “C/O” or equal to “NIL”, "N.A.”, “NA”, “No Address”, “Not Applicable”, “Non”, “No”, “Not Available”. If not blank, cannot have preceding space(s).	Residential Address
	Formatted Address					As covered in items 6a to 6e	
6a	Block/ House No.	X(10)	96	105	O	Cannot be blank if item 5 (Address Type) is L.	
6b	Street Name	X(32)	106	137	O	Cannot be blank if item 5 (Address Type) is L.	
6c	Level No.	X(3)	138	140	O	Cannot be blank if item 6d (Unit No.) is not blank.	
6d	Unit No.	X(5)	141	145	O	Cannot be blank if item 6c (Level No.) is not blank.	
6e	Postal Code	9(6)	146	151	O	Cannot be blank if item 5 (Address Type) is L. Cannot be “000000” or “999999”.	
	Unformatted Address					As covered in the item 6f to 6j	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
6f	Line 1	X (30)	152	181	O	Cannot be blank if item 5 (Address Type) is F or C.	
6g	Line 2	X(30)	182	211	O	Must be blank when item 6f (Line 1) is blank.	
6h	Line 3	X(30)	212	241	O	Must be blank when item 6g (Line 2) is blank.	
6i	Postal code for unformatted address	9(6)	242	247	O	Cannot be blank if item 5 (Address Type) is C. Cannot be “000000” or “999999”.	
6j	Country Code of address	X(3)	248	250	O	Cannot be blank if item 5 (Address Type) is F. Please refer to the complete list in the Country, Nationality and Bank code document. The following are some of the common codes: 303 = Indonesia 304 = Malaysia 305 = Philippines 306 = Thailand 331 = Japan 334 = Taiwan 336 = China 110 = United Kingdom 503 = United States of America 701 = Australia 705 = New Zealand If not blank, cannot be “301” or “999”.	
7	Nationality Code	X(3)	251	253	M	Please refer to the complete list in the Country, Nationality and Bank code document. The following are some of the common codes: 301 = Singapore Citizen 303 = Indonesian 304 = Malaysian 305 = Filipino 306 = Thai	Nationality

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
						331 = Japanese 334 = Taiwanese 336 = Chinese (China) 110 = British 503 = American 701 = Australian 705 = New Zealander Cannot be “300”.	
8	Sex	X(1)	254	254	M	**F** = Female **M** = Male	Sex
9	Date of Birth	X(8)	255	262	M	YYYYMMDD	Date of Birth
10	Amount	S9(9)	263	271	M	Value must be the sum of items 16 to 19	
11	Period of payment				M	YYYY must be equal to the YYYY of the Income Year in the Header Record. Item 11a (From date) must be earlier than or equal to item 11b (To date).	
11a	From date	X(8)	272	279	M	Date must be YYYY0101 or equal to item 47 (Date of Commencement) if commencement date falls within the Income Year in the Header Record.	
11b	To date	X(8)	280	287	M	Date must be YYYY1231 or equal to item 48 (Date of Cessation) if cessation date falls within the Income Year in the Header Record.	
12	Mosque Building Fund	S9(5)	288	292	O	If not blank, cannot have space(s).	Contributions deducted from salaries to Mosque Building Fund
13	Donation	S9(5)	293	297	O	If not blank, cannot have space(s).	Donations deducted from salaries
14	CPF / Designated Pension or Provident Fund	S9(7)	298	304	O	If not blank, cannot have space(s).	EMPLOYEE’S COMPULSORY contribution to * CPF / Designated Pension or Provident Fund

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
15	Insurance	S9(5)	305	309	O	If not blank, cannot have space(s).	Life Insurance premiums deducted from salaries
16	Salary	S9(9)	310	318	O	If not blank, cannot have space(s).	Item a
17	Bonus	S9(9)	319	327	O	Cannot be blank if item 49 (Date of declaration of bonus) is not blank. If not blank, cannot have space(s)	Item b
18	Director's fees	S9(9)	328	336	O	Cannot be blank if item 50 (Date of approval of director's fees) is not blank. If not blank, cannot have space(s)	Item c
19	Others	S9(9)	337	345	O	Value must be the sum of items 31, 34, 35, 36, 37,38, 40, 41, 42, 43 and 44 Drop the decimals of the sum in items 31, 34, 35, 36, 37, 38, 40, 41, 42, 43 and 44. If not blank, cannot have space(s) Note: Item 19 does not include Item 19a.	TOTAL (items d1 to d9) Note: For Hardcopy form, the TOTAL includes Item d8, which is split into Item 19a and Item 43 in IR8A file format.
19a	Gains & Profit from Share Options For S10 (1)(g)	S9(9)	346	354	O	If not blank, cannot have space(s)	Part of Item d8
20	Exempt Income/ Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	S9(9)	355	363	O	Cannot be blank if item 30 (Exempt/ Remission income indicator) is equal to: **1** = Tax Remission on Overseas Cost of Living Allowance (OCLA) **3** = Seaman **4** = Exemption **5** = Overseas Pension Fund with Tax Concession **7** = Income from Overseas Employment and Overseas Pension Fund with Tax Concession If not blank, cannot have space(s)	Item e
21	Amount of employment income for which tax is borne by employer	S9(9)	364	372	O	1. Cannot be blank if item 25 (Employee's Income Tax borne by employer) is P.	Item f(i)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
						2. Must be blank if item 25 (Employee's Income Tax borne by employer) is F or H. If not blank, cannot have space(s)	
22	Fixed Amount of income tax liability for which tax borne by employee	S9(9)	373	381	O	1. Cannot be blank if item 25 (Employee's Income Tax borne by employer) is H. 2. Must be blank if item 25 (Employee's Income Tax borne by employer) is F or P. If not blank, cannot have space(s)	Item f(ii)
23	Appendix 8A indicator	X(1)	382	382	O	**Y** = Appendix 8A is applicable Must be 'Y' if item 44 (Value of benefits-in- kinds) is not blank or not = 0.	
24	Section 45 indicator	X(1)	383	383	O	For non–resident director where withholding of tax on director's fees may be applicable, must be: **Y** = S45 applicable **N** = S45 not applicable Else, must be blank.	
25	Employee's Income Tax borne by employer indicator	X(1)	384	384	O	**F** = Tax fully borne by employer **P** = Tax partially borne by employer **H** = A fixed amount of income tax is borne by employee. Not applicable if income tax is fully paid by employee 1. Must be P if item 21 (Amount of employment income for which tax is borne by employer) is not blank 2. Must be H if item 22 (Fixed Amount of income tax liability for which tax borne by employee) is not blank.	Employee's income tax borne by employer
26	Gratuity/ Notice Pay/ Ex-gratia payment/ Others indicator	X(1)	385	385	O	**Y** = Gratuity/ payment in lieu of notice/ex-gratia paid Must be 'Y' if item 38 (Gratuity/ Notice Pay/ Ex-gratia payment/ Others) is not blank.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
27	Compensation for loss of office indicator	X(1)	386	386	O	**Y** = Compensation / Retrenchment benefits paid 1. Must be 'Y' if item 27a (Approval obtained from IRAS) is not blank. 2. Must be 'Y' if item 38a (Compensation for loss of office) is not blank.	
27a	Approval obtained from IRAS indicator	X(1)	387	387	O	**Y** = Approval obtained from IRAS **N** = No approval obtained from IRAS 1. Cannot be blank if item 27 (Compensation for loss of office) is 'Y'. 2. Must be 'Y' if item 27b (Date of approval) is not blank.	Item d4(v)
27b	Date of approval	X(8)	388	395	O	YYYYMMDD Cannot be blank if item 27a (Approval obtained from IRAS) is 'Y'.	Item d4(v)
28	Cessation Provisions indicator	X(1)	396	396	O	**Y** = Cessation Provisions applicable Cannot be blank if item 47 (Date of commencement) is before 01/01/1969 and item 48 (Date of cessation) is not blank and is within the Income Year in the Header Record.	
29	Form IR8S indicator	X(1)	397	397	O	**Y** = IR8S is applicable Must be 'Y' if item 42 (Excess / voluntary contribution to CPF by employer) is not blank or not '0'.	
30	Remission / Overseas Posting / Exempt Indicator	X(1)	398	398	O	**1** = Tax Remission on Overseas Cost of Living Allowance (OCLA) **3** = Seaman **4** = Exemption **5** = Overseas Pension Fund with Tax Concession **6** = Income from Overseas Employment **7** = Income from Overseas Employment and Overseas Pension Fund with Tax Concession Must be 1, 3, 4, 5, 6 or 7 if item 20 (Exempt Income/	Item e

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
						Income subject to Tax Remission) is not blank. If 6, input for item 20 is optional (i.e. can be with value, blank or zero).	
30a	Compensation & Gratuity (Old File format)	X(1)	399	399	O	Leave blank	
31	Gross Commission	S9(9) v99	400	410	O	Cannot be blank if item 32 (Period of Gross Commission payment) or item 33 (Gross Commission indicator) is not blank. If not blank, cannot have space(s)	Item d2
32	Period of Gross Commission payment				O	Cannot be blank if item 31 (Gross Commission) or item 33 (Gross Commission indicator) is not blank. If not blank, 1. YYYY must be equal to the YYYY of the Income Year in the Header Record *2.* Item 32a (From date) must be earlier than or equal to item 32b (To Date)	Item d2
32a	From date:	X(8)	411	418	O	YYYYMMDD	
32b	To date:	X(8)	419	426	O	YYYYMMDD	
33	Gross Commission indicator	X(1)	427	427	O	**M** = Monthly **O** = Other adhoc **B** = Both Cannot be blank if item 31 (Gross Commission) or item 32 (Period of Gross Commission payment) is not blank.	Item d2
34	Pension	S9(9) v99	428	438	O	If not blank, cannot have space(s)	Item d3
35	Transport allowance	S9(9) v99	439	449	O	If not blank, cannot have space(s)	Item d1(i)
36	Entertainment allowance	S9(9)	450	460	O	If not blank, cannot have space(s)	Item d1(ii)

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
		v99					
37	Other allowances	S9(9) v99	461	471	O	If not blank, cannot have space(s)	Item d1(iii)
38	Gratuity/ Notice Pay/ Ex-gratia payment/ Others	S9(9) v99	472	482	O	Cannot be blank if item 26 (Gratuity/ Notice Pay/ Ex-gratia payment/ Others) is 'Y'. If not blank, cannot have space(s)	Item d4(i) / d4(ii) / d4(iii) / d4(iv)
38a	Compensation for loss of office	S9(9) v99	483	493	O	Cannot be blank if item 27 (Compensation for loss of office) is ‘Y’ If not blank, cannot have space(s)	Item d4(v)
39	Retirement benefits accrued up to 31.12.92	S9(9) v99	494	504	O	If not blank, cannot have space(s)	Item d5
40	Retirement benefits accrued from 1993	S9(9) v99	505	515	O	If not blank, cannot have space(s)	Item d5
41	Contributions made by employer to any Pension / Provident Fund constituted outside Singapore without tax concession	S9(9) v99	516	526	O	If not blank, cannot have space(s)	Item d6
42	Excess / voluntary contribution to CPF by employer	S9(9) v99	527	537	O	If not blank, cannot have space(s)	Item d7
43	Gains and profits from share options for S10 (1) (b)	S9(9) v99	538	548	O	If not blank, cannot have space(s)	Part of Item d8
44	Value of benefits-in- kinds	S9(9) v99	549	559	O	Cannot be blank if item 23 (Appendix 8A) is 'Y'. This value must be equal to item 9 of Appendix 8A record. If not blank, cannot have space(s)	Item d9
45	E'yee's voluntary contribution to CPF obligatory by contract of employment (overseas posting)	S9(7)	560	566	O	This item is not applicable with effect from Year of Assessment 2006.	
46	Designation	X(30)	567	596	O	No Validation	Designation

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
47	Date of Commencement	X(8)	597	604	O	YYYYMMDD 1. Cannot be blank and must be before 01/01/1969 if item 28 (Cessation Provisions) is 'Y'. 2. YYYY cannot be later than the Income Year in the Header Record and must be earlier than or equal to item 48 (Date of Cessation).	Date of Commencement
48	Date of Cessation	X(8)	605	612	O	YYYYMMDD 1. Cannot be blank if item 28 (Cessation Provisions) is 'Y'. 2. YYYY must be equal to the Income Year in the Header Record. 3. YYYY must be within the Income Year in the Header Record and later than or equal to item 47 (Date of Commencement).	Date of Cessation
49	Date of declaration of bonus	X(8)	613	620	O	YYYYMMDD YYYY must be equal to the Income Year in the Header Record.	
50	Date of approval of director's fees	X(8)	621	628	O	YYYYMMDD YYYY must be equal to the Income Year, or Income Year -1 in the Header Record. Cannot be blank if item 18 (Director's fees) is not blank.	Item c
51	Name of fund for Retirement benefits	X(60)	629	688	O	No Validation	Item d5
52	Name of Designated Pension or Provident Fund for which e'yee made compulsory contribution	X(60)	689	748	O	No Validation	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
53	Name of bank	X(1)	749	749	O	Please refer to the complete list in the Country, Nationality and Bank code document. The following are some of the common codes: 1 = DBS/POSB 2 = UOB/OUB 3 = OCBC 5 = CIMB BANK BHD 6 = CITIBANK 7 = HSBC	Bank to which salary is credited
54	Date of Payroll	X(8)	750	757	O	YYYYMMDD This item is not applicable with effect from Year of Assessment 2013.	
55	Filler	X(393)	758	1150			
56	Field Reserved	X(50)	1151	1200		This field is reserved for vendor and/or employer's use. No validation is required.	

File Format - IR8A

Trailer - Record Length 1200 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
1	Record Type	X(1)	1	1	M	2 = Trailer	
2	No. of Records	9(6)	2	7	M	Must equal to the total number of Detail Records. Cannot have preceding space(s).	
3	Total amount of Payment	S9(12)	8	19	M	Must equal to the total of item 10 (Amount) in the Detail Records. Must equal to the sum of items 4, 5, 6 and 7 in the Trailer Records. Note: - Total of item 10 in the Detail records is made up of item 16 (Salary), item 17 (Bonus), item 18 (Director's fees) and item 19 (Others) of the Detail Records.	
4	Total amount of Salary	S9(12)	20	31	M	Must equal to the total of item 16 (Salary) in Detail Records.	
5	Total amount of Bonus	S9(12)	32	43	M	Must equal to the total of item 17 (Bonus) in Detail Records.	
6	Total amount of Director's fees	S9(12)	44	55	M	Must equal to the total of item 18 (Director's fees) in Detail Records.	
7	Total amount of Others	S9(12)	56	67	M	Must equal to the total of item 19 (Others) in Detail Records.	
8	Total amount of exempt income	S9(12)	68	79	M	Must equal to the total of item 20 (Exempt Income/ Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession) in Detail Records.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in IR8A Hardcopy Form (if any)
9	Total amount of employment income for which tax is borne by employer	S9(12)	80	91	M	Must equal to the total of item 21 (Amount of employment income for which tax is borne by employer) in Detail Records.	
10	Total amount of income tax liability for which tax is borne by employee	S9(12)	92	103	M	Must equal to the total of item 22 (Fixed Amount of income tax liability for which tax borne by employee) in Details Records.	
11	Total amount of Donation	S9(12)	104	115	M	Must equal to the total of item 13 (Donation) in Detail Records.	
12	Total amount of CPF	S9(12)	116	127	M	Must equal to the total of item 14 (CPF/Designated Pension or Provident Fund) in Detail Records.	
13	Total amount of Insurance	S9(12)	128	139	M	Must equal to the total of item 15 (Insurance) in Detail Records.	
14	Total amount of MBF	S9(12)	140	151	M	Must equal to the total of item 12 (MBF) in Detail Records.	
15	Filler	X (1049)	152	1200			

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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