File Format - Appendix 8B

Header - Record Length 9300 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
1	Record Type	X(1)	1	1	M	**0** = Header	
2	Source	X(1)	2	2	M	**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	**13** = Stock Option Gains	
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 Appendix 8B 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.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
12	File Type (Batch Indicator)	X(1)	222	222	M	**O** = Original **A** = Amendment If O, all amount fields must be positive values.	
13	File Creation Date (Batch date)	X(8)	223	230	M	YYYYMMDD Cannot be a future date.	Date
14	Date of incorporation (For ERIS (Start-ups only))	X(8)	231	238	O	YYYYMMDD Cannot be blank if Section D (Equity Remuneration Incentive Scheme (ERIS) Start-ups) is not blank.	
15	Name of Division/ Branch	X(30)	239	268	O	No Validation.	
16	Form Type (For vendor use to identify the type of form)	X(10)	269	278	O	E.g. A8B	
17	Filler	X(9022)	279	9300		No Validation	

File Format – Appendix 8B

Detail - Record Length 9300 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B 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)	
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. (NRIC/FIN)
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.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
5	Nationality Code	X(3)	95	97	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 331 = Japanese 334 = Taiwanese 336 = Chinese (China) 110 = British 503 = American 701 = Australian 705 = New Zealander Cannot be “300”.	
6	Sex	X(1)	98	98	M	**F** = Female **M** = Male	
7	Date of birth	X(8)	99	106	M	YYYYMMDD	

Section A - Employee Equity-Based Remuneration Scheme (Details of stock option gains derived by the employee in the year)							
Record No 1 ***If any one of the fields in this record is entered, then items c1, c2, d, e, g, h, l, m are Mandatory***							
8a	ID type of company which Granted the ESOP/ ESOW Plans	X(1)	107	107	O	No validation	
	ID number of company which Granted the ESOP/ ESOW Plans	X(12)	108	119	O	No validation	Item a
9b	Name of Company	X(40)	120	159	O	No validation	Item b
10c1	Type of Plan Granted	X(4)	160	163	O	**ESOP** **ESOW**	Item c1
10c2	Date of Grant	X(8)	164	171	O	YYYYMMDD Cannot be a future date.	Item c2
11d	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ ESOW Plans	X(8)	172	179	O	YYYYMMDD 1. YYYY must be equal to the YYYY of the Income Year in the Header Record. 2. Must be later than or equal to item 10c2 (Date of Grant).	Item d
12e	Exercise Price of ESOP/ or Price paid/ Payable per share under ESOW Plans	9(7) v99999	180	191	O	0 value allowed. If not blank, cannot have space(s).	Item e
13f	Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan	9(7) v99999	192	203	O	This item is not applicable to Section A.	
14g	Open Market Value Per Share as at the Date Reflected at Column (d) of the form	9(7) v99999	204	215	O	If not blank, cannot have space(s).	Item g
15h	Number of shares Acquired	S9(7) v99999	216	227	O	If not blank, cannot have space(s).	Item h

16l	Gross amount not qualifying for tax exemption	S9(7)v99	228	236	O	1. Item 16l = (14g - 12e) * 15h (**drop** to 2 decimals place) 2. This formula applies to each Record 1 – 15 accordingly. If not blank, cannot have space(s).	Item l
17m	Gross amount of gains from ESOP/ ESOW Plans under EEBR	S9(7)v99	237	245	O	1. Item 17m = 16l 2. This formula applies to each Record 1 – 15 accordingly. If not blank, cannot have space(s).	Item m
Records No 2 – 15 - The fields 8a to 17m repeat in the same sequence for each of the records (Data items and Validation Rules are the same as Record 1)							
I = Total Gross Stock Option Gains in Section A							
18	Total Gross amount not qualifying for tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	2192	2201	O	1. Cannot be blank if item 10c1 is ESOW or ESOP (and item 10c2 for the corresponding ESOP is on or after 01/01/2003) for Record 1 – 15 accordingly. 2. Must be equal to sum of item 16l of Record 1 – 15 if item 10c1 is ESOW or ESOP (and item 10c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
19	Total Gross amount not qualifying for tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	2202	2211	O	1. Cannot be blank if item 10c1 is ESOP and its corresponding item 10c2 is before 01/01/2003 for Record 1 – 15 accordingly. 2. Must be equal to sum of item 16l of Record 1 – 15 if item 10c1 is ESOP and its corresponding item 10c2 is before 01/01/2003. If not blank, cannot have space(s).	
20	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	2212	2221	O	1. Cannot be blank if item 18 is not blank. 2. Item 20 = 18 3. Must be equal to sum of item 17m of Record 1 – 15 if item	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)

						10c1 is ESOW or ESOP (and item 10c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
21	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(8)v99	2222	2231	O	1) Cannot be blank if item 19 is not blank. 2) Item 21 = 19 3) Must be equal to sum of item 17m of Record 1 – 15 if item 10c1 is ESOP and its corresponding item 10c2 is before 01/01/2003. If not blank, cannot have space(s).	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)

Section B - Equity Remuneration Incentive Scheme (ERIS) SMEs (Details of stock option gains derived by the employee in the year)							
Record No 16 ***If any one of the fields in this record is entered, then items c1, c2, d, e, f, g, h, i, l, m are Mandatory***							
22a	ID type of company which Granted the ESOP/ ESOW Plans	X(1)	2232	2232	O	No validation.	
	ID number of company which Granted the ESOP/ ESOW Plans	X(12)	2233	2244	O	No validation.	Item a
23b	Name of Company	X(40)	2245	2284	O	No validation.	Item b
24c1	Type of Plan Granted	X(4)	2285	2288	O	**ESOP** **ESOW**	Item c1
24c2	Date of Grant	X(8)	2289	2296	O	YYYYMMDD 1. Cannot be a future date. 2. Must be later than or equals to 1 Jun 2000 if item 24c1 (Type of Plan Granted) is ESOP. 3. Must be later than or equals to 1 Jan 2002 if item 24c1 (Type of Plan Granted) is ESOW. 4. Must not be later than 31 Dec 2013.	Item c2
25d	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ ESOW Plans	X(8)	2297	2304	O	YYYYMMDD 1. YYYY must be equal to the YYYY of the Income Year in the Header Record. 2. Must be later than or equal to item 24c2 (Date of Grant). 3. Must not be later than 31 Dec 2023.	Item d
26e	Exercise Price of ESOP/ or Price paid/ Payable per share under ESOW Plans	9(7) v99999	2305	2316	O	0 value allowed. If not blank, cannot have space(s).	Item e
27f	Open Market Value Per Share	9(7)	2317	2328	O	If not blank, cannot have space(s).	Item f

	as at the Date of Grant of ESOP/ ESOW Plan	v99999					
28g	Open Market Value Per Share as at the Date Reflected at Column (d) of the form	9(7) v99999	2329	2340	O	If not blank, cannot have space(s).	Item g
29h	Number of shares Acquired	S9(7) v99999	2341	2352	O	If not blank, cannot have space(s).	Item h
30i	Gross amount qualifying for income tax exemption under ERIS (SMEs)	S9(7)v99	2353	2361	O	1. Item 30i = (28g - 27f) * 29h (**drop** to 2 decimals place) 2. This formula applies to each Record 16 – 30 accordingly. If not blank, cannot have space(s).	Item i
31l	Gross amount not qualifying for tax exemption	S9(7)v99	2362	2370	O	1) Item 31l = (27f - 26e) * 29h (**drop** to 2 decimals place) 2) This formula applies to each Record 16 – 30 accordingly. If not blank, cannot have space(s).	Item l
32m	Gross amount of gains from ESOP/ ESOW Plans under ERIS (SMEs)	S9(7)v99	2371	2379	O	1) Item 32m = (30i + 31l) 2) This formula applies to each Record 16 – 30 accordingly. If not blank, cannot have space(s).	Item m
Records No 17 – 30 - The fields 22a to 32m repeat in the same sequence for each of the records (Data items and Validation Rules are the same as Record 16)							
II = Total Gross Stock Option Gains in Section B							
33	Total Gross amount qualifying for income tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	4452	4461	O	1) Cannot be blank if item 24c1 is ESOW or ESOP (and item 24c2 for the corresponding ESOP is on or after 01/01/2003) for Record 16 – 30 accordingly. 2) Must be equal to sum of item 30i of Record 16 – 30 if item 24c1 is ESOW or ESOP (and item 24c2 for the corresponding ESOP at is on or after 01/01/2003). If not blank, cannot have space(s).	

34	Total Gross amount qualifying for income tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	4462	4471	O	1. Cannot be blank if item 24c1 is ESOP and its corresponding item 24c2 is before 01/01/2003 for Record 16 – 30 accordingly. 2. Must be equal to sum of item 30i of Record 16 – 30 if item 24c1 is ESOP and its corresponding item 24c2 is before 01/01/2003. If not blank, cannot have space(s).	
35	Total Gross amount not qualifying for tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	4472	4481	O	1) Cannot be blank if item 24c1 is ESOW or ESOP (and item 24c2 for the corresponding ESOP at is on or after 01/01/2003) for Record 16 – 30 accordingly. 2) Must be equal to sum of item 31l of Record 16 – 30 if item 24c1 is ESOW or ESOP (and item 24c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
36	Total Gross amount not qualifying for tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	4482	4491	O	1) Cannot be blank if item 24c1 is ESOP and its corresponding item 24c2 is before 01/01/2003 for Record 16 – 30 accordingly. 2) Must be equal to sum of item 31l of Record 16 – 30 if item 24c1 is ESOP and its corresponding item 24c2 is before 01/01/2003. If not blank, cannot have space(s).	
37	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	4492	4501	O	1) Cannot be blank if item 33 & 35 of Record 16 - 30 is not blank. 2) Must be equal to sum of items 33 + 35 of Record 16 – 30 if item 24c1 is ESOW or ESOP (and item 24c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)
38	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(8)v99	4502	4511	O	1) Cannot be blank if item 34 & 36 of Record 16 – 30 is not blank. 2) Must be equal to sum of items 34 + 36 of Record 16 – 30 if	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)

						item 24c1 is ESOP and its corresponding item 24c2 is before 01/01/2003). If not blank, cannot have space(s).	

Section C - Equity Remuneration Incentive Scheme (ERIS) All Corporations (Details of stock option gains derived by the employee in the year)							
Record No 31 ***If any one of the field in this record is entered, then items c1, c2, d, e, f, g, h, j, l, m are Mandatory***							
39a	ID type of company which Granted the ESOP/ ESOW Plans	X(1)	4512	4512	O	No validation.	
	ID number of company which Granted the ESOP/ ESOW Plans	X(12)	4513	4524	O	No validation.	Item a
40b	Name of Company	X(40)	4525	4564	O	No validation.	Item b
41c1	Type of Plan Granted	X(4)	4565	4568	O	**ESOP** **ESOW**	Item c1
41c2	Date of Grant	X(8)	4569	4576	O	YYYYMMDD 1. Cannot be a future date. 2. Must be later than or equals to 1 Apr 2001 if item 41c1 (Type of Plan Granted) is ESOP. 3. Must be later than or equals to 1 Jan 2002 if item 41c1 (Type of Plan Granted) is ESOW. 4. Must not be later than 31 Dec 2013.	Item c2
42d	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ ESOW Plans	X(8)	4577	4584	O	YYYYMMDD 1. YYYY must be equal to the YYYY of the Income Year in Header Record. 2. Must be later than or equal to item 41c2 (Date of Grant). 3. Must not be later than 31 Dec 2023.	Item d

43e	Exercise Price of ESOP/ or Price paid/ Payable per share under ESOW Plans	9(7) v99999	4585	4596	O	0 value allowed. If not blank, cannot have space(s).	Item e
44f	Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan	9(7) v99999	4597	4608	O	If not blank, cannot have space(s).	Item f
45g	Open Market Value Per Share as at the Date Reflected at Column (d) of the form	9(7) v99999	4609	4620	O	If not blank, cannot have space(s).	Item g
46h	Number of shares Acquired	S9(7) v99999	4621	4632	O	If not blank, cannot have space(s).	Item h
47j	Gross amount qualifying for income tax exemption under ERIS (All Corporations)	S9(7)v99	4633	4641	O	1. Item 47j = (45g - 44f) * 46h (**drop** to 2 decimals place) 2. This formula applies to each Record 31 – 45 accordingly. If not blank, cannot have space(s).	Item j
48l	Gross amount not qualifying for tax exemption	S9(7)v99	4642	4650	O	1. Item 48l = (44f - 43e) * 46h (**drop** to 2 decimals place) 2. This formula applies to each Record 31 – 45 accordingly. If not blank, cannot have space(s).	Item l
49m	Gross amount of gains from ESOP/ ESOW Plans under ERIS (All Corporations)	S9(7)v99	4651	4659	O	1. Item 49m = (47j + 48l) 2. This formula applies to each Record 31 – 45 accordingly. If not blank, cannot have space(s).	Item m
Record No 32 – 45 The fields 39a to 49m repeat in the same sequence for each of the records (Data items and Validation Rules are the same as Record 31)							
III = Total Gross Stock Option Gains in Section C							
50	Total Gross amount qualifying for income tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	6732	6741	O	1. Cannot be blank if item 41c1 is ESOW or ESOP (and item 41c2 for the corresponding ESOP is on or after 01/01/2003) for Record 31 – 45 accordingly. 2. Must be equal to sum of item 47j of Record 31 – 45 if item 41c1 is ESOW or ESOP (and item 41c2 for the corresponding	

						ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
51	Total Gross amount qualifying for income tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	6742	6751	O	1. Cannot be blank if item 41c1 is ESOP and its corresponding item 41c2 is before 01/01/2003 for Record 31 – 45 accordingly. 2. Must be equal to sum of item 47j of Record 31 – 45 if item 41c1 is ESOP and its corresponding item 41c2 is before 01/01/2003. If not blank, cannot have space(s).	
52	Total Gross amount not qualifying for tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	6752	6761	O	1. Cannot be blank if item 41c1 is ESOW or ESOP (and item 41c2 for the corresponding ESOP is on or after 01/01/2003) for Record 31 – 45 accordingly. 2. Must be equal to sum of item 48l of Record 31 – 45 if item 41c1 is ESOW or ESOP (and item 41c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
53	Total Gross amount not qualifying for tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	6762	6771	O	1. Cannot be blank if item 41c1 is ESOP and its corresponding item 41c2 is before 01/01/2003 for Record 31 – 45 accordingly. 2. Must be equal to sum of item 48l of Record 31 – 45 if item 41c1 is ESOP and its corresponding item 41c2 is before 01/01/2003. If not blank, cannot have space(s).	
54	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	6772	6781	O	1) Cannot be blank if item 50 & 52 of Record 31 – 45 is not blank. 2) Must be equal sum of items 50 + 52 of Record 31 – 45 if item 41c1 is ESOW or ESOP (and item 41c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)

55	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(8)v99	6782	6791	O	1) Cannot be blank if item 51 & 53 of Record 31 – 45 is not blank. 2) Must be equal to sum of items 51 + 53 of Record 31 – 45 if item 41c1 is ESOP and its corresponding item 41c2 is before 01/01/2003. If not blank, cannot have space(s).	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)

Section D - Equity Remuneration Incentive Scheme (ERIS) Start-ups (Details of stock option gains derived by the employee in the year)							
Record No 46 ***If any one of the field in this record is entered, then items c1, c2, d, e, f, g, h, k, l, m are Mandatory***							
56a	ID type of company which Granted the ESOP/ ESOW Plans	X(1)	6792	6792	O	No validation	
	ID number of company which Granted the ESOP/ ESOW Plans	X(12)	6793	6804	O	No validation	Item a
57b	Name of Company	X(40)	6805	6844	O	No validation	Item b
58c1	Type of Plan Granted	X(4)	6845	6848	O	**ESOP** **ESOW**	Item c1
58c2	Date of Grant	X(8)	6849	6856	O	YYYYMMDD 1. Cannot be a future date. 2. Must be between 16 Feb 2008 to 15 Feb 2013 and within 3 years' of date of incorporation	Item c2
59d	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ ESOW Plans	X(8)	6857	6864	O	YYYYMMDD 1. YYYY must be equal to the YYYY of the Income Year in the Header Record. 2. Must be later than or equal to item 58c2 (Date of Grant). 3. Must not be later than 31 Dec 2023.	Item d

60e	Exercise Price of ESOP/ or Price paid/ Payable per share under ESOW Plans	9(7) v99999	6865	6876	O	0 value allowed If not blank, cannot have space(s).	Item e
61f	Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan	9(7) v99999	6877	6888	O	If not blank, cannot have space(s).	Item f
62g	Open Market Value Per Share as at the Date Reflected at Column (d) of the form	9(7) v99999	6889	6900	O	If not blank, cannot have space(s).	Item g
63h	Number of shares Acquired	S9(7) v99999	6901	6912	O	If not blank, cannot have space(s).	Item h
64k	Gross amount qualifying for income tax exemption under ERIS (Start-ups)	S9(7)v99	6913	6921	O	1. Item 64k = (62g - 61f) * 63h (**drop** to 2 decimals place) 2. This formula applies to each Record 46 – 60 accordingly. If not blank, cannot have space(s).	Item k
65l	Gross amount not qualifying for tax exemption	S9(7)v99	6922	6930	O	1. Item 65l = (61f - 60e) * 63h (**drop** to 2 decimals place) 2. This formula applies to each record 46 – 60 accordingly. If not blank, cannot have space(s).	Item l
66m	Gross amount of gains from ESOP/ ESOW Plans under ERIS (Start-ups)	S9(7)v99	6931	6939	O	1. Item 66m = (64k + 65l) 2. This formula applies to each Record 46 – 60 accordingly. If not blank, cannot have space(s).	Item m
Record No 47 – 60 The fields 56a to 66m repeat in the same sequence for each of the records (Data items and Validation Rules are the same as Record 46)							
IV = Total Gross Stock Option Gains in Section D							
67	Total Gross amount qualifying for income tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	9012	9021	O	1) Cannot be blank if item 58c1 is ESOW or ESOP (and item 58c2 for the corresponding ESOP is on or after 01/01/2003) for Record 46 – 60 accordingly. 2) Must be equal to sum of item 64k of Record 46 – 60 if item 58c1 is ESOW or ESOP (and item 58c2 for the corresponding	

						ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
68	Total Gross amount qualifying for income tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	9022	9031	O	This item is not applicable to Section D.	
69	Total Gross amount not qualifying for tax exemption for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	9032	9041	O	1) Cannot be blank if item 58c1 is ESOW or ESOP (and item 58c2 for the corresponding ESOP is on or after 01/01/2003) for Record 46 – 60 accordingly. 2) Must be equal to the sum of item 65l of Record 46 – 60 if item 58c1 is ESOW or ESOP (and item 58c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	
70	Total Gross amount not qualifying for tax exemption for ESOP granted before 2003– S10(1)(g)	S9(8)v99	9042	9051	O	This item is not applicable to Section D.	
71	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(8)v99	9052	9061	O	1) Cannot be blank if item 67 & 69 of Record 46 – 60 is not blank. 2) Must be equal to sum of items 67 + 69 of Record 46 – 60 if item 58c1 is ESOW or ESOP (and item 58c2 for the corresponding ESOP is on or after 01/01/2003). If not blank, cannot have space(s).	SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV)
72	Total Gross amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(8)v99	9062	9071	O	This item is not applicable to Section D.	

Section E - Summary							
73	Grand Total Gross amount not Qualifying for Tax Exemption all Section A, B, C, D for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(9)v99	9072	9082	M	Must be equal to sum of items 18 + 35 + 52 + 69	
74	Grand Total Gross amount not Qualifying for Tax Exemption all Section A, B, C, D for ESOP granted before 2003– S10(1)(g)	S9(9)v99	9083	9093	M	Must be equal to sum of items 19 + 36 + 53 + 70	
75	Grand Total Gross amount of gains from ESOP/ ESOW Plans for all Section A, B, C, D for ESOP granted on or after 2003 and ESOW– S10(1)(b)	S9(9)v99	9094	9104	M	Must be equal to sum of items 20 + 37 + 54 + 71	
76	Grand Total Gross amount of gains from ESOP/ ESOW Plans for all Section A, B, C, D for ESOP granted before 2003– S10(1)(g)	S9(9)v99	9105	9115	M	Must be equal to sum of items 21 + 38 + 55 + 72	
77	Filler	X(135)	9116	9250			
78	Field Reserved	X(50)	9251	9300		This field is reserved for vendor and/or employer's use. No validation is required.	

File Format – Appendix 8B

Trailer - Record length 9300 bytes

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
1	Record Type	X(1)	1	1	M	2 = Trailer	
2	No. of Records	9(6)	2	7	M	Must be equal to total number of Detail Records. Cannot have preceding space(s).	
Section A – EEBR							
3	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	8	21	M	Must be equal to total of item 18 in the Detail Records.	
4	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	22	35	M	Must be equal to total of item 19 in the Detail Records.	
5	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	36	49	M	Must be equal to total of item 20 in Detail Records.	
6	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(12)v99	50	63	M	Must be equal to total of item 21 in Detail Records.	
Section B – ERIS (SMEs)							
7	Total Gross Amount Qualifying for Income Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	64	77	M	Must be equal to total of item 33 in Detail Records.	
8	Total Gross Amount Qualifying for Income Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	78	91	M	Must be equal to total of item 34 in Detail Records.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
9	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	92	105	M	Must be equal to total of item 35 in Detail Records.	
10	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	106	119	M	Must be equal to total of item 36 in Detail Records.	
11	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	120	133	M	Must be equal to total of item 37 in Detail Records.	
12	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(12)v99	134	147	M	Must be equal to total of item 38 in Detail Records.	
Section C – ERIS (All Corporations)							
13	Total Gross Amount Qualifying for Income Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	148	161	M	Must be equal to total of item 50 in Detail Records.	
14	Total Gross Amount Qualifying for Income Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	162	175	M	Must be equal to total of item 51 in Detail Records.	
15	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	176	189	M	Must be equal to total of item 52 in Detail Records.	
16	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	190	203	M	Must be equal to total of item 53 in Detail Records.	
17	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	204	217	M	Must be equal to total of item 54 in Detail Records.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
18	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(12)v99	218	231	M	Must be equal to total of item 55 in Detail Records.	
Section D – ERIS (Start-ups)							
19	Total Gross Amount Qualifying for Income Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	232	245	M	Must be equal to total of item 67 in Detail Records.	
20	Total Gross Amount Qualifying for Income Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	246	259	M	Must be equal to total of item 68 in Detail Records.	
21	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	260	273	M	Must be equal to total of item 69 in Detail Records.	
22	Total Gross Amount Not Qualifying for Tax Exemption for ESOP granted before 2003– S10(1)(g)	S9(12)v99	274	287	M	Must be equal to total of item 70 in Detail Records.	
23	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	288	301	M	Must be equal to total of item 71 in Detail Records.	
24	Total Gross Amount of gains from ESOP/ ESOW Plans for ESOP granted before 2003– S10(1)(g)	S9(12)v99	302	315	M	Must be equal to total of item 72 in Detail Records.	
Section E – Summary							
25	Grand Total Gross amount not Qualifying for Tax Exemption	S9(12)v99	316	329	M	Must be equal to total of item 73 in Detail Records.	

S/N	Data Items	Size	Start Pos	End Pos	M/O	Validation Rule	Corresponding Item in Appendix 8B Hardcopy Form (if any)
	all Section A, B, C, D for ESOP granted after 2003 and ESOW– S10(1)(b)						
26	Grand Total Gross amount not Qualifying for Tax Exemption all Section A, B, C, D for ESOP granted before 2003– S10(1)(g)	S9(12)v99	330	343	M	Must be equal to total of item 74 in Detail Records.	
27	Grand Total Gross Amount of gains from ESOP/ ESOW Plans all Section A, B, C, D for ESOP granted after 2003 and ESOW– S10(1)(b)	S9(12)v99	344	357	M	Must be equal to total of item 75 in Detail Records.	
28	Grand Total Gross Amount of gains from ESOP/ ESOW Plans all Section A, B, C, D for ESOP granted before 2003– S10(1)(g)	S9(12)v99	358	371	M	Must be equal to total of item 76 in Detail Records.	
29	Filler	X(8929)	372	9300			

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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