



## **File Format – Things to Note**

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## 1. **Important Notes**

### 1.1 **General**

- 1.1.1 All data items (mandatory and optional) must be supported in the format specified by IRAS. Do **not** default any values e.g. indicators, unless specified in the file format.
- 1.1.2 Algorithm for the validation of identification number such as NRIC and FIN numbers is available for purchase from the Ministry of Home Affairs.
- 1.1.3 Only the list of characters shown below can be used in the file. Uppercase characters are valid as well.

a	b	c	d	e	f	g	h
i	j	k	l	m	n	o	p
q	r	s	t	y	v	w	x
y	z	1	2	3	4	5	6
7	8	9	0	(	)	_	-
+	=	,	.	/	?	:	{
}	[	]	\	~	!	@	#
\$	%	*					

- 1.1.4 For API submission, “Telephone number” and “Email address of authorised person” in Header are mandatory.
- 1.1.5 Fillers must be left blank.
- 1.1.6 The last 50 bytes of record details in TXT files are reserved for vendors use (e.g. to include the vendors’ code or company registration number). There is no validation on this field.
- 1.1.7 For employers in the Auto-Inclusion Scheme, the following statement must be displayed at the top header of the IR8A printout:

*“This statement can only be issued by an employer in the Auto-Inclusion Scheme (AIS) and is for your retention. The information in this statement will be automatically included in your income tax return, so you need not declare them in your tax form. You can check if your employer is in the AIS at IRAS website, [www.iras.gov.sg](http://www.iras.gov.sg) > Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Check if an employer is in the AIS.”*

For employers who are **not** in the Auto-Inclusion Scheme (AIS), please use the statement as stated in the hardcopy Form IR8A which can be downloaded from [www.iras.gov.sg](http://www.iras.gov.sg) > Home > Businesses > Employers > Reporting Employee Earnings (IR8A, Appendix 8A, Appendix 8B, IR8S) > Form IR8A.

- 1.1.8 The file format for IRAS' e-Submission of Employment Income is not the same as CrimsonLogic's Provident and Tax (PAT) System. The file generated from PAT system is in Edifact format while the file for IRAS' e-Submission of Employment Income is in TXT or XML format.

For enquiries pertaining to PAT system, contact CrimsonLogic directly at 6887 7888 or email to [pat@crimsonlogic.com](mailto:pat@crimsonlogic.com).

## 1.2 Amount Fields

- 1.2.1 Original File must not have negative value.
- 1.2.2 Round down the amount for "Income" fields that do not accept decimals. For example, amount of \$31220.98 for "Others" in IR8A is to be declared as \$31220.
- 1.2.3 Round up the amount for "Deduction" fields that do not accept decimals. For example, amount \$5566.22 for "CPF contributions" is to be declared as \$5567.

## 1.3 Address Fields

- 1.3.1 Postal code must not be "000000" or "999999".
- 1.3.2 Address fields should not contain the word "C/O" or equal to "NIL", "N.A.", "NA", "No Address", "Not Applicable", "Non", "No", "Not Available". If address is not available, to set the Address Type as "N" and leave all address fields blank. Do not provide incomplete address.
- 1.3.3 If Address Type is "F" (Foreign Address), Country Code must not be "301" (Singapore) or "999" (Others). Country Code is only applicable for Foreign Address.
- 1.3.4 If Address Type is "F" (Foreign Address), you will need to complete Unformatted Address Lines 1 to 3 where applicable (for TXT format, items 6f to 6h and for XML format, fields AddressLine1 to 3) and Country Code of address (for TXT format, item 6j and for XML format, field CountryCode).

You can output the postal code to Line 3 only if Lines 1 and 2 are **not** blank, refer to the example below:

**For example: 49 Featherstone Street LONDON EC1Y 8SY**

Item	Correct Declaration	Incorrect Declaration
<b>6f – Line 1</b>	49 Featherstone Street LONDON	49 Featherstone Street LONDON
<b>6g – Line 2</b>	EC1Y 8SY	
<b>6h – Line 3</b>		EC1Y 8SY

<b>6j – Country Code of Address</b>	110	110
-------------------------------------	-----	-----

#### 1.4 Date of Birth Field

1.4.1 Date of Birth must be given in the format of YYYYMMDD.

#### 1.5 Nationality Field

1.5.1 Nationality code must be given as the country of origin of the employee and must not be “300”.

For example:

Employee A who came from India obtains Singapore Permanent Resident status during his employment period in Singapore. His Nationality should be given as “354” for AIS submission.

1.5.2 The complete list of nationality and country codes is available at [www.iras.gov.sg](http://www.iras.gov.sg) > *Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Related > Technical File Format/Specifications > Country, Nationality and Bank code.*

#### 1.6 Reconcile Amount Fields

1.6.1 The total amount in the IR8A and Appendix 8B trailer must reconcile with the total amount calculated from all the records.

#### 1.7 Transactions in Appendix 8B file

1.7.1 If a record has identical transactions (same Date of grant, Date of exercise, Exercise price, Open market value and Number of shares), add the Number of Shares of the identical transactions together to combine as one transaction.

Please refer to example illustrated in the enclosed Appendix 8B.

1.7.2 The file format caters for a maximum of 15 transactions for each section. Create additional files if there are more than 15 transactions,

#### 1.8 System must not change Employee’s Identification Number

1.8.1 If a record contains an invalid ID number, do **not** auto-change it to a “testing” ID number or an unknown ID number belonging to another taxpayer.

## **1.9 Appendices amount must be populated in IR8A**

- 1.9.1 The respective amount in Appendix 8A/ Appendix 8B/ IR8S must be populated to the IR8A. If there is any amendment to the appendices, amendment to the respective amount in the IR8A has to be submitted as well.

For example:

Amount in the “Total value of benefits-in-kind” (item 9) in Appendix 8A must be populated to the field “Value of benefits-in-kinds” (item 44) in the IR8A.

## 2. **TXT File**

### 2.1 **Amount fields in TXT file**

2.1.1 The “-” sign is **not** allowed in a TXT file. To capture negative values in TXT file, the last byte of the numeric field must be given in the following format:

For Positive Value,	For Negative Value,
0 = {	-0 = }
1 = A	-1 = J
2 = B	-2 = K
3 = C	-3 = L
4 = D	-4 = M
5 = E	-5 = N
6 = F	-6 = O
7 = G	-7 = P
8 = H	-8 = Q
9 = I	-9 = R

For example:

The value “-105” should be output as **10N**

The value “105” should be output as **10E** or **105**

The alpha signs and } are only applicable to data items defined as S9(N) or S9(N)v99 in TXT file. Data items which are defined as 9(N) do not require the alpha signs and }

It is recommended that positive values are output as its numeric value instead of using the above format.

2.1.2 Do **not** use a dot “.” to represent decimals in an amount field.

For example:

The data type is S9(7)v99:

The value “105.50” should be output as **000010550**

The value “105.00” should be output as **000010500**

2.1.3 Optional amount fields need **not** be defaulted to all zeros unless specified in the file format.

2.1.4 It is recommended that amount fields are pre-filled with preceding zeros if the number of bytes is less than the maximum field length.

For example:

Field length that is defined as S9(7)v99:

The value “105.50” should be output as **000010550**

The value “105.00” should be output as **000010500**

Amount fields not pre-filled with preceding zeros must be left aligned.

For example:

Field length that is defined as S9(7)v99:

The value “105.50” should be output as ‘10550 ’

The value “105.00” should be output as ‘10500 ’

- 2.1.5 For negative amount with decimals, the last digit of negative numbers is to be represented by their respective alpha signs.

For example:

The data type is S9(7)v99:

The value “-105.50” should be output as 00001055}

The value “-105.55” should be output as 00001055N

## 2.2 Form Type in Header of TXT file

- 2.2.1 The “Form Type” in the Header of a TXT file is an optional data item and is used for identifying the various types of forms:

Form Type	Position	Input
IR8A	Between 261 to 270	‘IR8A’
Appendix 8A	Between 259 to 268	‘A8A’
Appendix 8B	Between 269 to 278	‘A8B’
IR8S	Between 259 to 268	‘IR8S’

## 2.3 Sample TXT files

- 2.3.1 For sample txt files, please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > *Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Related > Technical File Format/Specifications > Sample TXT files for all forms.*

### 3. **XML File**

#### 3.1 **XML tags**

3.1.1 All tags, mandatory or optional, must be present. However, you can leave a blank or empty value between the opening and closing tags of the Optional fields. For example:

```
<BlockNo xmlns="http://www.iras.gov.sg/IR8A"></BlockNo> or  
<BlockNo xmlns="http://www.iras.gov.sg/IR8A"/>
```

3.1.2 Follow strictly the naming convention of the XML tags as given in the schema or sample file. No modification of the xml tags is allowed. XML tags are also case-sensitive.

#### 3.2 **Unacceptable XML characters**

3.2.1 The following are unacceptable characters and must be replaced with an entity reference:

<b>Unacceptable XML Characters</b>	<b>Descriptions</b>	<b>Replacement</b>
<	less than	&lt;
>	greater than	&gt;
&	ampersand	&amp;
'	apostrophe	&apos;
"	quotation mark	&quot;

For example:

```
<EmployerName>AB & CD Company Pte Ltd.</EmployerName>
```

The ampersand '&' within the name will be replaced with '&amp;'.

The corrected version will look like this:

```
<EmployerName>AB &amp; CD Company Pte Ltd.</EmployerName>
```

#### 3.3 **Amount fields in XML file**

3.3.1 Negative values can be given with a "-".  
Example: -2000.

3.3.2 Decimals can be given in the amount fields as denoted by data items in the TXT file specifications with "v". (if the field allows decimals (e.g. Transport allowance can have 2 decimals while Salary cannot have decimals).  
Example: 200.55



### **3.4 Organisation ID and Employee ID Fields**

- 3.4.1 All ID fields must not end with a space or contain any symbol.  
For example: “T9934567Z ” or “T9934567/Z”

### **3.5 Sample XML files**

- 3.5.1 For sample XML files, please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > *Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Related > Technical File Format/Specifications > Sample XML files for all forms.*

### **3.6 Validation rule for XML file**

- 3.6.1 The validation rules for XML file is the same as TXT file.

The rules can be found in the TXT file format document which can be downloaded from IRAS’ website at [www.iras.gov.sg](http://www.iras.gov.sg) > *Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Related > Technical File Format/Specifications > Specifications of TXT files for all forms.*

#### 4. **Additional Information**

##### 4.1 **Organisation and Employees' ID Number**

4.1.1 The Organisation ID must belong to the organisation that employs the employee. For example, where a company is a holding company with subsidiaries, if the holding company is filing on behalf of the subsidiary, the Organisation ID must be that of the subsidiary company.

4.1.2 If Employee has more than 1 ID, the Employee ID should be given according to the hierarchy as follows:

<b>Hierarchy</b>	<b>ID Type</b>
1	NRIC
2	FIN
3	Work Permit
4	Malaysian IC
5	Immigration File Ref
6	Passport

##### 4.2 **Compatibility Checks Errors**

4.2.1 If there is **Compensation/ Retrenchment** amount, the "Compensation/ Retrenchment Benefits Indicator" must be given as "Y" and "Approval obtained from IRAS Indicator" must not be blank.

4.2.2 If **Cessation Provision** is applicable, the "Cessation Provision Indicator" must be given as "Y" and the "Commencement" and "Cessation" Dates must not be blank.

4.2.3 If there is **Gratuity** amount, the "Gratuity Indicator" must be given as "Y".

4.2.4 If **Gross Commission** is paid, the "Gross Commission amount", "Gross Commission Indicator" and "Period of Gross Commission payment" must be furnished, else all the 3 fields must be left blank.

4.2.5 The **Value of furniture & fitting/ driver/ gardener** etc. should be equal to item 6a to 6r divide by the number of employees sharing the quarter if there is more than 1 employee sharing the quarter.

### 4.3 Amendment Files

4.3.1 Original file must be submitted before an Amendment file.

4.3.2 Amendment file is required only if there are changes to employee ID, income and deduction amounts or fields that affect the amount that was submitted. Amendment files are not required for changes to employees' particulars such as address, date of birth, etc.

In the amendment file, furnish only the **difference in amount**. Leave all other numeric fields, which were not affected by the error, as blank.

For example:

Actual Salary = \$25,000

Original Transmission = \$21,000

Amended record should be shown as "\$4,000"

Actual Bonus = \$6,000

Original transmission = \$8,000

Amended record should be shown as "-\$2,000"

For more details, please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > *Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Amend Submitted Records.*

4.3.3 If the payroll software is unable to generate an amendment file, AIS employers may submit the amendment file using IRAS' Offline Application.

5. Common Errors

**5.1 Stock Option Gains - Section 10(1)(b) and Section 10(1)(g) amount wrongly populated in Form IR8A**

5.1.1 Section 10(1)(b) refers to the Gross amount of gains for:

- ESOW; or
  - ESOP granted after year 2003.
- Must be declared at “item 43 – S10(1)(b)” in the IR8A.

5.1.2 Section 10(1)(g) refers to the Gross amount of gains for:

- ESOP granted before year 2003.
- Must be declared at “item 19a – S10(1)(g)” in the IR8A.

Do **not** combine S10(1)(g) and S10(1)(b) in the IR8A.

**5.2 Wrong indicators in Form IR8A**

5.2.1 Example:

- IR8S indicator in Form IR8A wrongly set to “Y” even though there is no excess CPF contribution
- TOT indicator wrongly default to “F”

Do **not** default any indicators. Leave all indicators blank if it is not applicable to the employee record.

**5.3 NULL pointer exists in file**

5.3.1 Replace NULL pointers with a space or zero value based on validation rule stated in file format.

**5.4 Employee records were omitted from submission**

5.4.1 Do **not** omit any employee records that have left the company within the year (resignees).

If the payroll software does not contain resignees records, but you have resignees records to be submitted, you may submit the resignees records using IRAS’ Online Application - Submit Employment Income Records at myTax Portal.

**5.5 Blank information in appendices**

5.5.1 Do not generate blank appendices (IR8S/ Appendix 8A/ Appendix 8B) if they are not applicable to the employee.

**5.6 Indicators/ values defaulted during validation test**

- 5.6.1 Do **not** make program changes to default any indicators or values based on test scenarios in the Validation Test.

## **6. File Generation Mode**

### **6.1 Validation and Submission to IRAS**

- 6.1.1 Employers have to use IRAS' Validation and Submission Application to validate the file(s) before submission to IRAS. Errors detected will be flagged out and employers can export the errors to a CSV file. The CSV file can be opened using Microsoft Excel and used as a reference to rectify the errors in the income file(s) generated via their payroll software.

For more information on the Validation and Submission Application, please refer to IRAS website at [www.iras.gov.sg](http://www.iras.gov.sg) > *Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > Submit Employment Income Records > Submit with Payroll Software.*

- 6.1.2 IRAS will cease support for the Validation and Submission Application after calendar year 2022; Submissions via TXT or XML files generated from payroll software will no longer be supported with effect from calendar year 2023.

## **7. Enquiries**

Email: [data\\_mgmt@iras.gov.sg](mailto:data_mgmt@iras.gov.sg)

*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 6 Jul 2021 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.*

*While every effort has been made to ensure that the above information is consistent with existing policies and practice, should there be any changes, IRAS reserves the right to vary our position accordingly.*

**DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTION (ESOP) / OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2021**

*This statement can only be issued by an employer in the Auto-Inclusion Scheme (AIS) and is for your retention. The information in this statement will be automatically included in your income tax return, so you need not declare them in your tax form. You can check if your employer is in the AIS at IRAS website, [www.iras.gov.sg](http://www.iras.gov.sg) > Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > employers participating in the AIS*

Tax Ref. (NRIC/FIN): **T8000001J** Full Name of Employee as per NRIC / FIN: **John Doe** Nationality: **Singaporean** Date of Birth: **01/01/1964** Sex: **Male**

Company Registration Number / UEN	Name of Company	Indicate Type of Plan Granted: 1) ESOP or 2) ESOW	Date of grant	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	Exercise Price of ESOP / or Price Paid/ Payable per Share under ESOW Plan (\$)	Open Market Value Per Share as at the Date of Grant of ESOP/ ESOW Plan (\$)	Open Market Value Per Share as at the Date Reflected at Column (d) of this form (\$)	Number of Shares Acquired	Gains from ESOP / ESOW Plans						
									Gross Amount Qualifying for Income Tax Exemption under: -			****Gross Amount not Qualifying for Tax Exemption (\$)	Gross Amount of gains from ESOP / ESOW Plans (\$)		
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	*ERIS (SMEs)	**ERIS (All Corporations)	***ERIS (Start-ups)			(l)	(m)
<b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>											(l) = (g-e) x h	(m) = (l)			
XXXXX	ABC Company	ESOP	16/01/2011	01/01/2021	10		20	30				300	300		
XXXXX	ABC Company	ESOP	16/01/2011	01/01/2021	10		20	30				300	300		
XXXXX	ABC Company	ESOP	31/12/2011	01/01/2021	10		20	20				200	200		
<b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>											<b>800</b>	<b>800</b>			
<b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs</b>									(i) = (g-f) x h			(l) = (f-e) x h	(m) = (i) + (l)		
XXXXX	ABC Company	ESOP	17/02/2011	01/01/2021	10	20	30	40	400			400	800		
XXXXX	ABC Company	ESOP	17/02/2011	01/01/2021	10	20	30	40	400			400	800		
XXXXX	ABC Company	ESOP	17/02/2011	01/01/2021	10	20	30	40	400			400	800		
<b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>									<b>1200</b>			<b>1200</b>	<b>2400</b>		
<b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>												(j) = (g-f) x h		(l) = (f-e) x h	(m) = (j) + (l)
<b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>															
<b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>													(k)=(g-f) x h	(l) = (f-e) x h	(m)=(k) + (l)
<b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>															
<b>SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8(i) OF FORM IR8A)</b>												<b>3200</b>			

Identical transactions in employee record.

\*ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 June 2000 and on or before 31 Dec 2013/ restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 by a qualifying company under the ERIS (SMEs)<sup>#</sup>  
 \*\* ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 April 2001 and on or before 31 Dec 2013/ restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 by a qualifying company under the ERIS (ALL CORPORATIONS)<sup>#</sup>  
 \*\*\*ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16 Feb 2008 and on or before 15 Feb 2013 and within 3 years' of the qualifying company's incorporation. <sup>#</sup>  
 \*\*\*\*Including any amount of discount enjoyed by an employee on ESOP/ESOW Plan. <sup>#</sup> \*See paragraph 4 of the Explanatory Notes of Appendix 8B

**DECLARATION**

We certify that on the date of grant of ESOP / ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraph 4 and 5 of the Explanatory notes had been met.

Company Registration No. : \_\_\_\_\_ Name of Employer : \_\_\_\_\_ Date of incorporation [For ERIS (Start-ups only)] : \_\_\_\_\_

Name of authorised person making the declaration: \_\_\_\_\_ Signature : \_\_\_\_\_ Designation : \_\_\_\_\_ Tel : \_\_\_\_\_ Date : \_\_\_\_\_

**DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTION (ESOP) / OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2021**  
 This statement can only be issued by an employer in the Auto-Inclusion Scheme (AIS) and is for your retention. The information in this statement will be automatically included in your income tax return, so you need not declare them in your tax form. You can check if your employer is in the AIS at IRAS website, [www.iras.gov.sg](http://www.iras.gov.sg) > **Businesses > Employers > Auto-Inclusion Scheme (AIS) for Employment Income > employers participating in the AIS**

Tax Ref. (NRIC/FIN): T8000001J Full Name of Employee as per NRIC / FIN: John Doe Nationality: Singaporean Date of Birth: 01/01/1964 Sex: Male

Company Registration Number / UEN	Name of Company	Indicate Type of Plan Granted: 1) ESOP or 2) ESOW	Date of grant	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	Exercise Price of ESOP / or Price Paid/ Payable per Share under ESOW Plan (\$)	Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan (\$)	Open Market Value Per Share as at the Date Reflected at Column (d) of this form (\$)	Number of Shares Acquired	Gains from ESOP / ESOW Plans			****Gross Amount not Qualifying for Tax Exemption (\$)	Gross Amount of gains from ESOP / ESOW Plans (\$)	
									Gross Amount Qualifying for Income Tax Exemption under: -	*ERIS (SMEs)	**ERIS (All Corporations)			***ERIS (Start-ups)
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	
<b>SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME</b>												(l) = (g-e) x h	(m) = (l)	
XXXXX	ABC Company	ESOP	16/01/2011	01/01/2021	10		20	60				600	600	
XXXXX	ABC Company	ESOP	31/12/2011	01/01/2021	10		20	20				200	200	
<b>(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A</b>												800	800	
<b>SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs</b>												(l) = (f-e) x h	(m) = (i) + (l)	
XXXXX	ABC Company	ESOP	17/02/2011	01/01/2021	10	20	30	120	1200			1200	2400	
<b>(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B</b>												1200	2400	
<b>SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS</b>												(j) = (g-f) x h	(l) = (f-e) x h	(m) = (j) + (l)
<b>(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C</b>														
<b>SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS</b>												(k)=(g-f) x h	(l) = (f-e) x h	(m)=(k) + (l)
<b>(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D</b>														
<b>SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8(i) OF FORM IR8A)</b>													<b>3200</b>	

Combine identical transactions as one.  
 You can do this by adding the Number of Shares of the identical transactions together to combine as one transaction.

\*ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 June 2000 and on or before 31 Dec 2013/ restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 by a qualifying company under the ERIS (SMEs)<sup>#</sup>  
 \*\* ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 April 2001 and on or before 31 Dec 2013/ restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 by a qualifying company under the ERIS (ALL CORPORATIONS)<sup>#</sup>  
 \*\*\*ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16 Feb 2008 and on or before 15 Feb 2013 and within 3 years' of the qualifying company's incorporation. <sup>#</sup>  
 \*\*\*\*Including any amount of discount enjoyed by an employee on ESOP/ESOW Plan. <sup>#</sup> \*See paragraph 4 of the Explanatory Notes of Appendix 8B

**DECLARATION**  
 We certify that on the date of grant of ESOP / ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraph 4 and 5 of the Explanatory notes had been met.  
 Company Registration No. : \_\_\_\_\_ Name of Employer : \_\_\_\_\_ Date of incorporation [For ERIS (Start-ups only)] : \_\_\_\_\_  
 Name of authorised person making the declaration: \_\_\_\_\_ Signature : \_\_\_\_\_ Designation : \_\_\_\_\_ Tel : \_\_\_\_\_ Date : \_\_\_\_\_