|  |  |
| --- | --- |
| FORM IR21ANOTIFICATION OF GAINS FROM STOCK OPTIONS (ESOP)/ OTHER SHAREOWNERSHIP PLANS (ESOW) DERIVED BY NON-RESIDENT DIRECTORS |  |

### It may take you 2 to 3 minutes to fill in this form. Get ready the details of stock option gains.

|  |
| --- |
| 1. This form must be completed by the employer for a non-resident director who has derived gains from the exercise, assignment or release or acquisition of any share option or benefit or right to acquire shares in any company incorporated in Singapore.
2. Please submit the completed form to IRAS within 30 days from the date of vest/exercise/moratorium lifted, assignment, release or acquisition of the shares.
3. An advance assessment will be raised on the non-resident director.
 |

#### I. EMPLOYER’S PARTICULARS

|  |
| --- |
| Company’s Name \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_Company’s Address \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_  |

#### II. NON-RESIDENT DIRECTOR’S PARTICULARS

|  |  |
| --- | --- |
| Full Name: ^Mr/ Mrs/ Miss/ Mdm |  |
| Passport/ FIN No. |   | Date of Birth  |  |
| Citizenship |  | Marital Status |   |
| Current Forwarding Address |  |
|  |

^Delete where not applicable

#### III. DETAILS OF ESOP/ ESOW GAINS

|  |  |  |  |
| --- | --- | --- | --- |
|  | **EEBR** | **EEBR** | **EEBR** |
| (A) Type of plan (To state: ESOP or ESOW) |  |  |  |
| (B) Date of grant |  |  |  |
| (C) Date of vest/exercise/moratorium lifted# |  |  |  |
| (D) Exercise price or price paid per share (S$ cts) |  |  |  |
| (E) Open market value as at date of  vest/exercise/moratorium lifted (S$ cts) |  |  |  |
| (F) Number of shares acquired  |  |  |  |
| Gross amount of gains  | S$(E - D) X F | S$(E - D) X F | S$(E - D) X F |
| Non-Resident Director’s Tax Borne by EmployerIf tax is partially borne, please state:-Amount of income for which tax is borne by employer  |  No Yes, fully borne Yes, partially borne \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  No Yes, fully borne Yes, partially borne \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |  No Yes, fully borne Yes, partially borne \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ |

# For more details, please refer to the following e-Tax Guide at <https://www.iras.gov.sg>> Quick links> e-Tax Guides:

* Tax treatment of Employee Stock Options and Other Forms of Employee Share Ownership Plans (Fifth Edition)

 (Date of Publication: 3 Apr 2025)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
|  |  |  |  |  |  |  |
| Full name of Authorised Personnel |  | Designation |  | Signature |  | Date |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
|  |  |  |  |  |
| Name of Contact Person  |  | Contact No. |  | Email Address |