

**IRAS File Specification Note**  
**Release 14.0, Oct 2022**

**PAT- IRAS File Specification Note Release 14.0**

Please be informed that **IRAS Interface File Specification Release 14.0** will replace the **existing IRAS Interface File Specification Release 13** for the Year of Assessment (YA) 2023.

Please ensure your files conform to **IRAS File Specification Release 14.0** for submission of employment income through PAT system for (YA) 2023.

To get a copy **IRAS File Specification Release 14.0**, click on Resources (on the homepage of PAT website, before log in) and go to File Specifications section to download a copy.

**Important Notes:**

**If employee is a Singapore Citizen, employee's tax Reference must be NRIC Number when e-filing your YA 2018 Statement via PAT.**

A **summary of the changes** incorporated in the **latest IRAS Interface File Specification Release 14.0** document is provided below.

<b>S/N</b>	<b>Affected Forms</b>	<b>File Specification Enhancements</b>
1	IR8A (Header)	Telephone Number & Email address field cannot be blank.
2	A8A (Header)	Telephone Number & Email address field cannot be blank.
3	A8B(Header)	Telephone Number & Email address field cannot be blank.
4	8S(Header)	Telephone Number & Email address field cannot be blank.