

## 1. Introduction

This file specification is provided to assist developers of Payroll Vendors or In-house System on how to prepare the employees' IR8A, Appendix 8A (A8A) and Appendix 8B (A8B) files to be uploaded into the Provident And Tax (PAT) system. Upon successful upload of these files, users could send them electronically to Inland Revenue Authority of Singapore (IRAS)

Users are to format the employees' IR8A, Appendix 8A and Appendix 8B data separately into different individual ASCII files. Each line in the ASCII file should only consist of 255 bytes + CRLF character. Each line begins with a Segment Type, then followed by the data. Users are to specify all the required Segments, starting from UNB segment to RES segment.

This file specification will first provide you with the Overview Structure of each message (IR8A, A8A, and A8B), then followed by the Detail Structure of the message.

### **Note:**

- a. **The messages uploaded into the PAT System will be validated.** If the system encounters an error in the uploaded message, the message will be rejected. Please ensure that your upload file conforms to the PAT File Specifications and satisfies all the validation rules specified in it, before uploading the file.
- b. NRIC check digit must be a letter in the alphabet, i.e. A to Z.
- c. Please ensure that the upload files created do not contain non-ASCII characters, extended ASCII characters, and the following ASCII characters:  
| ^ [ ] ` { } ! ~ < > ? = ; : "
- d. Format of MOA segments  
Each value declared for MOA segment should follow certain number formatting, as specified in this file specification. The number formatting is generally expressed in the following form: **S9(X)v9..9**
  - S:** a separate byte reserved for negative sign, i.e. '-'. If the number formatting does not start with S, it means negative values are not allowed in either Original nor Amendment batches. Please refer to validation rule of the segment for details on the use of negative figures.
  - 9(X):** the number of bytes allowed before the decimal point (the length of the integral part of the number) is X. Character 9 indicates that the X bytes before the decimal point have to be all numeric.
  - v9..9:** the number of decimals allowed is the same as the number of 9s after character v. If the number formatting does not contain v9..9, it means no decimal is allowed.

e. Inapplicable Segments

1. RFF segments

RFF segments can only accept pre-determined values specified in the file specification. Users are to choose one of the acceptable values, in general one of which corresponds to Not Applicable value. RFF segments can only be blank if they are specified to accept Blank as Not Applicable.

e.g. IR8A, Employee income tax borne by employer indicator (RFF AWS) accepts the value N as in case of Amendment.

2. MOA segments

MOA segments can only accept numeric values and they cannot be blank. If any of MOA segments is Not Applicable, users can enter the value 0 (zero), unless otherwise stated. Please take note that there are some MOA segments that cannot accept 0 (zero).

e.g. IR8A, If Bonus is not applicable, please enter MOA 3690

A8B, If Exercise Price of Stock Option in Section A is not applicable, please enter MOA 3000

A8B, Market Value at Time of Exercise of Stock Option in Section A (MOA 301) cannot accept 0 (zero) A8B

3. QTY segments

QTY segments can only accept numeric values, and they cannot be blank. If any QTY segments is Not Applicable, users can enter the value 0 (zero), unless otherwise stated. Please take note that there are some QTY segments that cannot accept 0 (zero).

e.g. A8A, If No. of days is not applicable, please enter QTY 3000

A8B, Number of Shares Acquired in Section A (QTY 500) cannot accept 0 (zero)

4. DTM segments

Generally, users can leave DTM segments blank if they are not applicable, unless otherwise stated. Please take note that there are some DTM segments that cannot be blank.

e.g. IR8A, Date of declaration of bonus (DTM 161) can be blank if it is not applicable

A8A, Occupation from date (DTM 600) can be blank if it is not applicable

IR8A, Basis year (DTM 441) is mandatory and cannot be blank

f. An Amendment batch should only be prepared and submitted if there are corrections required for the amounts/figures previously sent in the Original batch. Therefore, an Amendment file can only be uploaded for an employee if there is an original batch sent previously for the same employee.

Users are not required to send an Amendment for corrections on non-figure fields (e.g. Declarant's name, Address, Dates, etc). Instead, users should write an email to IRAS at [ais@iras.gov.sg](mailto:ais@iras.gov.sg) to inform them on such corrections.

g. A Revision batch should only be prepared & submitted if the user wants to negate all the earlier submissions. It will overwrite all the previous submissions. Therefore, a revision file can only be uploaded for an employee if there is an original batch sent previously for the same employee.

h. This file specification release 15.0 is valid for year of assessment 2026 onwards.

i. Please take note that there will be a validation check on all payer ID that consist of ZZ within it. If the company represents ZZ within the payer ID, please contact IRAS directly.

j. Employee's Particular and income details are to be entered mandatory for both original, amendment and revisions forms for Appendix 8A, Appendix 8B.

## 2a. Overview Structure of IR8A

IR8A file structure consists of the following segments: -

**NOTE:** \*: If it is not applicable, just specify the Segment and put the value as 0.

E.g. Insurance MOA 67 0

Director's Fee MOA 3400

\*\* : If it is not applicable, just specify the Segment and leave the value as blank.

E.g. Date of declaration of bonus DTM 161

Name of fund for retirement FTX AEV

<u>Levels</u>	<u>Segment</u>	<u>Max. Repeat</u>	<u>Status</u>	<u>Description</u>
Header	UNB	1	Mandatory	Message Title
	UNH	1	Mandatory	Message Header UNH
	BGM	1	Mandatory	Beginning of Message
	RFF	5	Mandatory	Header Information – Indicators
	DTM	2	Mandatory	Header Information - Dates
	NAD	1	Mandatory	Employer's Information
	COM	1	Mandatory	Employer's Contact No.
Details (max. = 2000)	LIN	1	Mandatory	Line No. denoting the occurrence of Employee
	RFF	16	Mandatory	Details Information – Indicators
	NAD	1	Mandatory	Employee's Information
	MOA	27	Mandatory *	Monetary Amounts
	DTM	11	Mandatory **	Details Information – Dates
	FTX	2	Mandatory **	Details Information – Further Details / Remarks
Trailer	RFF	2	Mandatory	Trailer Information – Indicators
	MOA	12	Mandatory *	Trailer Information – Total Monetary Amounts
Security Result	RES	1	Mandatory	Security Results

## 2b. Detail Structure of IR8A

This section will be used to elaborate on the detailed structure of the IR8A message (message type is IREERN).

Note: Please follow the segment sequence provided in this section, while preparing for your IR8A files.

Unspecified positions should be filled up with spaces.

All amount fields should be left-aligned.

Symbol Used: \* represents user-defined data.

occ refers to occurrence E.g. 1<sup>st</sup> occ means first occurrence

2<sup>nd</sup> occ means second occurrence

### 2b.1 Header

#### 1. Segment Type – UNB

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>UNB</b>	Segment Type	Cannot be blank
157 – 162	6	<b>IR8A</b>	Application Reference	Cannot be blank

#### 2. Segment Type – UNH

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>UNH</b>	Segment Type	Cannot be blank
20 – 25	6	<b>IREERN</b>	Message Type	Cannot be blank
26 – 28	3	<b>011</b>	Message Version Number	Cannot be blank.

#### 3. Segment Type – BGM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>BGM</b>	Segment Type	Cannot be blank
6 – 8	3	<b>938</b>	Document Code	Cannot be blank

4. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWJ</b> 2 <sup>nd</sup> occ: <b>AWL</b> 3 <sup>rd</sup> occ: <b>AWM</b> 4 <sup>th</sup> occ: <b>AWZ</b>	1 <sup>st</sup> occ: Record Type 3 <sup>rd</sup> occ: Type of Payment 4 <sup>th</sup> occ: Payer's ID Type 5 <sup>th</sup> occ: Record Indicator	Cannot be blank Cannot be blank Cannot be blank Cannot be blank
9 – 10	2	1 <sup>st</sup> occ: <b>0</b> 2 <sup>nd</sup> occ: <b>08</b> 3 <sup>rd</sup> occ: * 4 <sup>th</sup> occ: *	1 <sup>st</sup> occ: Header 3 <sup>rd</sup> occ: Salaried Data 4 <sup>th</sup> occ: <b>7</b> =UEN – Business (ROB) <b>8</b> =UEN – Local Company (ROC) <b>U</b> =UEN – Others <b>A</b> =ASGD <b>I</b> = ITR 5 <sup>th</sup> occ: <b>O</b> =Original <b>A</b> =Amendment <b>R</b> = Revision	Cannot be blank Cannot be blank Cannot be blank Cannot be blank

5. Segment Type – DTM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>DTM</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>441</b> 2 <sup>nd</sup> occ: <b>416</b>	1 <sup>st</sup> occ: Basis Year 2 <sup>nd</sup> occ: Batch Date	Cannot be blank Batch Date cannot be earlier than 01 Jan 1900 and cannot be blank
9 – 16	1 <sup>st</sup> occ: 4	1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: Basis Year (CCYY e.g. 2007)	<b>Basis Year:</b> 4 years, inclusive of 1 current & 1 advance. For example, if the current year is 2008, then the possible

	2 <sup>nd</sup> occ: 8	2 <sup>nd</sup> occ: *	2 <sup>nd</sup> occ: Date of Creation  (CCYYMMDD e.g. 20071231)	basis year that you can enter is 2005, 2006, 2007 <b>or</b> 2008. Cannot be blank  Date of Creation cannot be greater than the system date,  i.e. it cannot be a future date. Cannot be blank
17 – 19	3	1 <sup>st</sup> occ: <b>602</b> 2 <sup>nd</sup> occ: <b>102</b>	Date Code	Cannot be blank Cannot be blank

6. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>SE</b>	Employer Code	Cannot be blank
9 – 33	25	*	Payer's ID No.	Please ensure the validity of this Payer's ID no. For example, if the Payer's ID Type is ROB then this Payer ID's no. must be a valid ROB no. (refer to no. 4, segment type is RFF, qualifier is AWM, position 9-10) Cannot be blank
260 – 319	60	*	Name of Employer	Cannot be blank
330 – 389	60	*	Email of authorized person	Cannot be blank
390 – 419	30	*	Name of Division/Branch	

7. Segment Type – COM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>COM</b>	Segment Type	Cannot be blank
6 – 25	20	*	Telephone Number	Cannot be blank

## 2b.2 Details

### 8. Segment Type – LIN

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>LIN</b>	Segment Type	Cannot be blank
6 – 9	4	*	Occurrence of Employees Numeric only 1 – 2000	Please enter the employee occurrence number in a sequential manner, starting from 1. Cannot be blank

### 9. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWJ</b> 2 <sup>nd</sup> occ: <b>AWM</b> 3 <sup>rd</sup> occ: <b>AWP</b> 4 <sup>th</sup> occ: <b>AWR</b> 5 <sup>th</sup> occ: <b>AWS</b> 6 <sup>th</sup> occ: <b>AWU</b> 7 <sup>th</sup> occ: <b>AWB</b> 8 <sup>th</sup> occ: <b>AWC</b> 9 <sup>th</sup> occ: <b>AWE</b>	Record type Payee's ID type Sex Section 45 applicable indicator Employee income tax borne by employer indicator Compensation/Retrenchment benefits indicator Address Type indicator Remission / Overseas Posting / Exempt Indicator Name of bank	Cannot be blank 'N' is not allowed for these indicators, if not applicable leave blank. 1. Employee's Income Tax borne by employee indicator 2. Compensation for loss of office indicator 3. Residential Address indicator 4. Remission/Overseas Posting/Exempt Indicator Please note that the removal of the 'N' indicator applies for Original, Amendment and Revision files
9 – 11	3	1 <sup>st</sup> occ:  2 <sup>nd</sup> occ: *	1 <sup>st</sup> occ: Detail  2 <sup>nd</sup> occ: <b>1</b> =NRIC <b>2</b> =FIN	<u>Note: - 1<sup>st</sup> occ till 9<sup>th</sup> occ</u> Cannot be blank. It can be blank only when applicable  Note: - 2 <sup>nd</sup> occ Cannot be blank

4=Work Permit No  
11=Malaysian I/C  
12=Passport No

For seaman cases who worked on board a vessel, indicate the following against the employee's designation on the Form IR8A:

- a) 'FR' (foreign-registered ship)
- b) 'SR' (Singapore-registered ship plying within the port limits of Singapore); or
- c) 'SRI' (Singapore-registered ship plying in international waters)

If 2<sup>nd</sup> occ is **11** (i.e. Malaysian I/C) or **12** (i.e. Passport No), Employee's designation (refer to no. 10, segment type is NAD PE, position 50 -79) must be "**DIRECTOR**" or its variations, (i.e. it must contain the word "**DIRECTOR**" or "**SEAMAN**" or "**SEAMEN**" or "**SEAFARER**" but users cannot key in **SEAMAN** designation follow with FR, SR and SRI in others designation field. It will fail the validation check as system check based on exact word "**SEAMAN**" or "**SEAMEN**" or "**SEAFARER**" in

designation for these employee id types. However, if the employee id type is other types, neither **Passport Number** nor **Malaysian IC**, user can choose designation as **Others** and key in **SEAMAN** designation follow with **FR**, **SR** and **SRI** (regardless of upper or lower case)

If Employee has more than 1 ID Type, the ID used for submission should follow the hierarchy as above. E.g. Use NRIC to submit the employment income for an employee who has both NRIC and FIN IDs.

ID Type '11' or '12' is for non-resident Director and Seaman only



		3 <sup>rd</sup> occ: *	3 <sup>rd</sup> occ: <b>F</b> =Female, <b>M</b> =Male	
		4 <sup>th</sup> occ: *	4 <sup>th</sup> occ: <b>Y</b> =S45 applicable, <b>N</b> = S45 Not Applicable	<p><u>Note: -4<sup>th</sup> occ:</u> It cannot be blank for non-resident Director, for others leave blank.</p>
		5 <sup>th</sup> occ: *	<p>5<sup>th</sup> occ: <b>F</b> = Tax fully borne by employer on employment income only  <b>P</b> = Tax partially borne by employer on certain employment income items  <b>H</b> = A fixed amount of income tax liability borne by employee  <b>N</b>= Tax is not borne by employer. This value is only allowed with submission type = A (Amendment)  Leave blank if not applicable</p>	<p><u>Note: - 5<sup>th</sup> occ:</u> If 5<sup>th</sup> occ is <b>P</b>, then you must ensure that:  (a) Amount of employment Income for which the tax is borne by employer (refer to no.11, segment type MOA, qualifier 371, position 9 -17) is not equal to zero.</p> <p>If 5<sup>th</sup> occ is <b>H</b>, then you must ensure that:  (b) Fixed Amount of Income tax liability for which tax borne by employee (refer to no.11, segment type MOA, qualifier 372, position 9 -17) is not equal to zero.</p>
		6 <sup>th</sup> occ: *	6 <sup>th</sup> occ: <b>Y</b> =Compensation/Retrenchment benefits paid, Leave blank if not applicable	<p><u>Note: - 6<sup>th</sup> occ:</u> If 6<sup>th</sup> occ is <b>Y</b>, then you must ensure that:  (a) Compensation/Retrenchment (refer to no. 11, segment type MOA, qualifier 373, position 9-21) is not equal to zero.</p>
		7 <sup>th</sup> occ: *	<p>7<sup>th</sup> occ: <b>L</b>=Local residential address,  <b>F</b>=Foreign address,  Leave blank if not applicable</p>	<p><u>Note: - 7<sup>th</sup> occ:</u>  (a) If blank, segment type NAD PE, position 120 – 249) and postal code NAD PE position (255–260) must be blank.</p>

				<p>(b) If 7th occ is F, foreign address (refer to no. 11, country code (refer to no. 11, segment type NAD PE, position 261 – 263) cannot be blank and, postal code NAD PE position (255–260) must be blank</p> <p>(c) If 7th occ is L, postal code NAD PE position (255–260) cannot be blank) and country code (refer to no. 11, NAD PE, position 261 – 263) must be blank.</p>
		8 <sup>th</sup> occ: *	<p>8<sup>th</sup> occ: <b>1</b>=Tax Remission on Overseas Cost of Living Allowance (OCLA)</p> <p><b>3</b>=Seaman</p> <p><b>4</b>=Exemption</p> <p><b>5</b>=Overseas Pension Fund with Tax Concession</p> <p><b>6</b>=Income from Overseas Employment</p> <p><b>7</b>=Income from Overseas Employment and Overseas Pension Fund with Tax Concession</p> <p>Leave <b>blank</b> if the indicator is not 1 or 3 or 4 or 5 or 6 or 7</p>	<p><u>Note: 8<sup>th</sup> occ</u></p> <p>If 8<sup>th</sup> occ is <b>1, 3, 4, 5</b> or <b>7</b>, then you must ensure that: The Exempt Income/Income subject to Tax Remission (refer to no.11, segment type MOA, qualifier 370, position 9 -17) is not equal to zero.</p> <p>If 8<sup>th</sup> occ is <b>6</b>, then you must ensure that: The Exempt Income/Income subject to Tax Remission (refer to no.11, segment type MOA, qualifier 370, position 9 -21) can be blank or zero</p>
		9 <sup>th</sup> occ: *	9 <sup>th</sup> occ: <b>Leave blank</b> if not applicable	<p><u>Note: 9<sup>th</sup> occ</u></p> <p>The 9<sup>th</sup> occ is the name of the bank to which the payee's income is credited. Please refer to Annexure C for complete list</p>

10. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>PE</b>	Employee Code	Cannot be blank
9 – 20	12	*	Payee's ID No.	Must be a valid Payee's ID No. (refer to no. 9, segment type RFF, qualifier AWM, position 9-11) For example, if the Payee's ID type is NRIC, then the Payee's ID no. must be a valid NRIC no. Cannot be blank
50 – 79	30	*	Employee's Designation	Cannot be blank
120 – 159	40	*	Address – line 1	If address is given, the Resident Address indicator (refer to no. 9, segment type RFF, qualifier AWB, position 9 -11) should be either F or L and address cannot be “NIL” “N.A.” “NA” “No Address” “Not Applicable” “Non” “No” “Not Available”  If there is no address to declare, the Resident Address indicator (refer to no. 9 segment type RFF, qualifier AWB, position 9-11) should be left blank and (refer to no. 11, segment type NAD PE, position 120-249 and position 453-458) must be blank.  If is C/O address, Address – line 1 must start with the word “C/O”
165 – 204	40	*	Address – line 2	
210 – 249	40	*	Address – line 3	
255 – 260	6	*	Postal Code – numeric only	If the postal code is not blank, then the Residential Address indicator (refer to no. 9, segment type RFF, qualifier AWB, position 9 -11) cannot be <b>blank and</b>

				<b>must be L.</b> If the Residential Address indicator is F, then the postal code should be blank. Postal code cannot be “00000” or “999999”
261 – 263	3	*	Country code of address	If the country code is declared, the Residential Address indicator (refer to no. 9, segment type RFF, qualifier AWB, position 9 -11) should be F  The country code is meant for foreign address only. Hence, Singapore ( <b>300</b> or <b>301</b> ) and others ( <b>999</b> ) are not acceptable.  Please find the complete list of country code in Annex A. The following are some of the common codes: <b>303</b> =Indonesia <b>304</b> =Malaysia <b>305</b> =Philippines <b>306</b> =Thailand <b>331</b> =Japan <b>334</b> =Taiwan <b>336</b> =China <b>110</b> =United Kingdom <b>503</b> =United States of America <b>701</b> =Australia <b>705</b> =New Zealand
270 – 369	100	*	Full Name of Employee as per NRIC / FIN	Cannot be blank

11. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>128</b> 2 <sup>nd</sup> occ: <b>367</b> 3 <sup>rd</sup> occ: <b>368</b> 4 <sup>th</sup> occ: <b>67</b> 5 <sup>th</sup> occ: <b>776</b> 6 <sup>th</sup> occ: <b>369</b> 7 <sup>th</sup> occ: <b>340</b> 8 <sup>th</sup> occ: <b>275</b> 9 <sup>th</sup> occ: <b>265</b> 10 <sup>th</sup> occ: <b>344</b> 11 <sup>th</sup> occ: <b>345</b> 12 <sup>th</sup> occ: <b>347</b> 13 <sup>th</sup> occ: <b>348</b>  14 <sup>th</sup> occ: <b>349</b>  15 <sup>th</sup> occ: <b>350</b> 16 <sup>th</sup> occ: <b>351</b> 17 <sup>th</sup> o c c : <b>366</b> 18 <sup>th</sup> occ: <b>370</b>  19 <sup>th</sup> occ: <b>371</b> 20 <sup>th</sup> occ: <b>372</b>  21 <sup>st</sup> occ: <b>373</b> 22 <sup>nd</sup> occ: <b>374</b>	1 <sup>st</sup> occ: Total amount 2 <sup>nd</sup> occ: Donation 3 <sup>rd</sup> occ: CPF/Designated pension/fund 4 <sup>th</sup> occ: Insurance 5 <sup>th</sup> occ: Salary 6 <sup>th</sup> occ: Bonus 7 <sup>th</sup> occ: Director's fee 8 <sup>th</sup> occ: Others 9 <sup>th</sup> occ: Gross commission 10 <sup>th</sup> occ: Allowance 11 <sup>th</sup> occ: Gratuity/Notice Pay/Ex-gratia payment/Others 12 <sup>th</sup> occ: Pension/Retirement benefit from 1993 13 <sup>th</sup> occ: Contribution made by employer to pension/fund 14 <sup>th</sup> occ: Excess/voluntary contribution to CPF by employer 15 <sup>th</sup> occ: Gain/profit from share option for S10(1)(b) 16 <sup>th</sup> occ: Value of benefits-in-kind 17 <sup>th</sup> occ: Contributions for Mosque Building Fund 18 <sup>th</sup> occ: Exempt Income/ Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession 19 <sup>th</sup> occ: Amount of employment Income for which the tax is borne by employer 20 <sup>th</sup> occ: Fixed amount of income tax liability for which tax borne by employee 21 <sup>st</sup> occ: Compensation/Retrenchment 22 <sup>nd</sup> occ: Gain/profit from share option for S10(1)(g)	Cannot be blank

9 – 21	13			<p><u>Note: -</u> The maximum length is 9 bytes. No decimal is allowed. (a) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWZ, position 9 -10) is O or R, no negative figure is allowed (b) If the Record Indicator is A and you need to declare negative figure, then the maximum length is 10 bytes to include a separate byte for negative sign. Format: S9(9)</p> <p>For example, you can input Donation as 123456789 and not 1234567890. If a user sends an IR8A form with Donation as 123456789 to IRAS, but then the user realize that the figure is meant for Bonus and not for Donation for that basis year, the user must submit IR8A Amendment form to IRAS with the Donation as -123456789 and Bonus as 123456789.</p>
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		If 7 <sup>th</sup> occ is not equal to zero, then you must ensure that (a) the Date of approval of director's fee (refer to no. 12, segment type DTM, qualifier 162)	
	8 <sup>th</sup> occ: *	8 <sup>th</sup> occ: Others	<p>Note: - <b>8<sup>th</sup> occ:</b> Format: <b>S9(9)</b></p> <p>Others = Gross commission + Allowance + Gratuity/Notice-in-lieu/Ex-gratia + Pension/Retirement benefit from 1993 + Contribution made by employer to pension/fund + Excess/voluntary contribution to CPF by employer + Gain/profit from share option for S10(1)(b) + Value of benefits-in-kind</p> <p>i.e. MOA 275 = MOA 265 + MOA 342 + MOA 345 + MOA 347 + MOA 348 + MOA 349 + MOA 350 + MOA 351</p> <p>8<sup>th</sup> occ = 9<sup>th</sup> occ + 10<sup>th</sup> occ + 11<sup>th</sup> occ + 12<sup>th</sup> occ + 13<sup>th</sup> occ + 14<sup>th</sup> occ + 15<sup>th</sup> occ + 16<sup>th</sup> occ</p> <p>Take the sum and then drop off all decimals.</p> <p><b><u>Important :</u></b> The maximum others amount that can be declared per employee per batch is \$999,999,999. Any amount exceeding this value should be declared in the Amendment batches.</p> <p>Note: - <b>9<sup>th</sup> occ:</b> Format: <b>S9(9)</b></p>
	9 <sup>th</sup> occ: *	9 <sup>th</sup> o cc: Gross commission	



		10 <sup>th</sup> occ: *	10 <sup>th</sup> occ: Allowance	Format: <b>S9(9)</b>
		11 <sup>th</sup> occ: *	11 <sup>th</sup> occ: Gratuity/Notice Pay/Ex-gratia payment/Others	Format: <b>S9(9)</b>
		12 <sup>th</sup> occ: *	12 <sup>th</sup> occ: Pension/Retirement benefit from 1993	Format: <b>S9(9)</b> <b>Note:</b> (a) Name of designated pension/retirement for which employee made contribution (refer to no. 13, segment type FTX, qualifier AEW, position 35-94 can be provided.
		13 <sup>th</sup> occ: *	13 <sup>th</sup> occ: Contribution made by employer to pension/fund	Format: <b>S9(9)</b>
		14 <sup>th</sup> occ: *	14 <sup>th</sup> occ: Excess/voluntary contribution to CPF by employer	Format: <b>S9(9)</b>
		15 <sup>th</sup> occ: *	15 <sup>th</sup> occ: Gain/profit from share option for S10(1)(b)	Format: <b>S9(9)</b>
		16 <sup>th</sup> occ: *	16 <sup>th</sup> occ: Value of benefits-in-kind	Format: <b>S9(9)</b>
		17 <sup>th</sup> occ: *	17 <sup>th</sup> occ: Contributions for Mosque Building Fund	Format: <b>S9(9)</b>
		18 <sup>th</sup> occ: *	18 <sup>th</sup> occ: Exempt Income/ Income subject to Tax Remission/ Income from Overseas Employment/ Income from Overseas Pension Fund with Tax Concession	<b>Note:</b> - <b>18<sup>th</sup> occ:</b> Format: <b>S9(9)</b>  If 18 <sup>th</sup> occ is not equal to zero, then you must ensure that Exempt/Remission Income Indicator (refer to no. 9, segment type is RFF, qualifier is AWC, position 9-11) is 1, 3, 4, 5 or 7
		19 <sup>th</sup> occ: *	19 <sup>th</sup> occ: Amount of employment Income for which the tax is borne by employer	<b>Note:</b> - <b>19<sup>th</sup> occ:</b> Format: <b>S9(9)</b> If 19 <sup>th</sup> occ is not equal to zero, then you must ensure that Employee's income tax borne by Employer indicator (refer to no. 9, segment type RFF, qualifier AWS, position 9-11) is P.
		20 <sup>th</sup> occ: *	20 <sup>th</sup> occ: Fixed amount of income tax liability for which tax borne by employee	<b>Note:</b> - <b>20<sup>th</sup> occ:</b> Format: <b>S9(9)</b> If 20 <sup>th</sup> occ is not equal to zero, then you must ensure that Employee's income tax borne by Employer indicator (refer to no. 9, segment type RFF, qualifier AWS, position 9-11) is H.

		21 <sup>st</sup> occ: *	21 <sup>st</sup> occ: Compensation for loss of office	<u>Note: - <b>21<sup>st</sup> occ</b>: Format: <b>S9(9)</b></u> If 21 <sup>st</sup> occ is not equal to zero, then you must ensure that Compensation/Retrenchment benefits indicator (refer to no. 9, segment type RFF, qualifier AWU, position 9-11) is Y.
		22 <sup>nd</sup> occ: *	22 <sup>nd</sup> occ: Gain/profit from share option for S10(1)(g)	Format: <b>S9(9)</b>

12. Segment Type – DTM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>DTM</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>329</b> 2 <sup>nd</sup> occ: <b>155</b> 3 <sup>rd</sup> occ: <b>156</b> 4 <sup>th</sup> occ: <b>157</b> 5 <sup>th</sup> occ: <b>158</b> 6 <sup>th</sup> occ: <b>161</b> 7 <sup>th</sup> occ: <b>162</b>	1 <sup>st</sup> occ: DOB 2 <sup>nd</sup> occ: Payment from date 3 <sup>rd</sup> occ: Payment to date 4 <sup>th</sup> occ: Date of commencement 5 <sup>th</sup> occ: Date of cessation 6 <sup>th</sup> occ: Date of declaration of bonus 7 <sup>th</sup> occ: Date of approval of director's fee	Cannot be blank  <u>Note: - 1<sup>st</sup> occ to 11<sup>th</sup> occ</u> Date format must be YYYYMMDD Must be a valid date.  <u>Note: - 2<sup>nd</sup> occ, 3<sup>rd</sup> occ</u> 2 <sup>nd</sup> occ and 3 <sup>rd</sup> occ must <b>NOT</b> be blank. Please refer to the note on 2 <sup>nd</sup> occ, 3 <sup>rd</sup> occ below.
9 – 16	8	1 <sup>st</sup> occ: *   2 <sup>nd</sup> occ: *   3 <sup>rd</sup> occ: *	1 <sup>st</sup> occ: DOB   2 <sup>nd</sup> occ: Payment from date   3 <sup>rd</sup> occ: Payment to date	<u>Note: - 1<sup>th</sup> occ:</u> Make sure that DOB is not later than your system date. DOB cannot be earlier than 01 Jan 1900 and cannot be blank.  <u>Note: - 2<sup>nd</sup> occ, 3<sup>rd</sup> occ</u> -The date must be within Basis Year. - From Date cannot be later than To Date - Payment From Date and To Date cannot be blank -If <b>Date of Commencement is empty</b> , then Payment From Date will be defaulted to 01-Jan of the Basis Year -If <b>Date of Commencement is less than Basis Year</b> , then the Payment From Date will be defaulted to 01-Jan of the Basis Year. -If <b>Date of Cessation is empty</b> , then Payment To Date will be defaulted to 31-Dec of the Basis Year.

		4 <sup>th</sup> occ: *	4 <sup>th</sup> occ: Date of commencement	<p>Note: - <b>4<sup>th</sup> occ:</b></p> <p>-The year cannot be greater than Basis Year</p> <p>-<b>If 4<sup>th</sup> occ is not empty</b> and the year is less than Basis Year, then the Payment From Date will be defaulted to 01-Jan of the Basis Year.</p> <p>-<b>If 4<sup>th</sup> occ is not empty</b> and the year is within Basis Year, then the Payment From Date will be same as 4<sup>th</sup> occ.</p> <p>Note: - <b>5<sup>th</sup> occ:</b></p> <p>-The date must be within Basis Year</p> <p>-The date must be later or equal to the Date of Commencement.</p> <p>-<b>If 5<sup>th</sup> occ is not empty</b>, then the Payment To Date will be the same as 5<sup>th</sup> occ.</p>	
		5 <sup>th</sup> occ: *	5 <sup>th</sup> occ: Date of Cessation/posted overseas		

		6 <sup>th</sup> occ: *	6 <sup>th</sup> occ: Date of declaration of bonus	<u>Note: - 6<sup>th</sup> occ:</u> -The date must be within Basis Year -If 6 <sup>th</sup> occ is not blank, then you must ensure that the Bonus (refer to no. 11, segment type MOA, qualifier 369, position 9-21) is not equal to zero  <u>Note: - 7<sup>th</sup> occ:</u> - The date must be within Basis Year or an year prior to it. -If 7 <sup>th</sup> occ is not blank, then you must ensure that the Director's Fee (refer to no. 11, segment type MOA, qualifier 340, position 9-21) is not equal to zero.
		7 <sup>th</sup> occ: *	7 <sup>th</sup> occ: Date of approval of director's fee	
17 – 19	3	<b>102</b>	Date Code	

13. Segment Type – FTX

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>FTX</b>	Segment Type	Cannot be blank
6 – 8	3	<sup>1st</sup> occ: <b>AEW</b>	<sup>1st</sup> occ: Name of Designated Pension or Provident Fund for which employee made compulsory contribution	Cannot be blank
35 - 94	60	<sup>1st</sup> occ: * (Max length is 60)	<sup>1st</sup> occ: Name of Designated Pension or Provident Fund for which employee made compulsory contribution	

## 2b.3 Trailer

### 14. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWJ</b> 2 <sup>nd</sup> occ: <b>AWY</b>	1 <sup>st</sup> occ: Record Type 2 <sup>nd</sup> occ: No of records	Cannot be blank Cannot be blank
9 – 14	6	1 <sup>st</sup> occ: <b>2</b> 2 <sup>nd</sup> occ: *	1 <sup>st</sup> occ: <b>2</b> = Trailer 2 <sup>nd</sup> occ: No. of records – numeric only	Cannot be blank Cannot be blank. Must be equal to the no. of employees in the IR8A message that you are uploading. For example, if you are uploading an IR8A message for 5 employees, then the system will expect 5 Payee's IDs with their respective information.

### 15. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>353</b> 2 <sup>nd</sup> occ: <b>354</b> 3 <sup>rd</sup> occ: <b>355</b> 4 <sup>th</sup> occ: <b>356</b> 5 <sup>th</sup> occ: <b>357</b> 6 <sup>th</sup> occ: <b>358</b> 7 <sup>th</sup> occ: <b>359</b> 8 <sup>th</sup> occ: <b>360</b> 9 <sup>th</sup> occ: <b>361</b>  10 <sup>th</sup> occ: <b>362</b> 11 <sup>th</sup> occ: <b>363</b>  12 <sup>th</sup> occ: <b>364</b>	1 <sup>st</sup> occ: Total amount of Payment 2 <sup>nd</sup> occ: Total amount of salary 3 <sup>rd</sup> occ: Total amount of bonus 4 <sup>th</sup> occ: Total amount of director's fee 5 <sup>th</sup> occ: Total amount of others 6 <sup>th</sup> occ: Total amount of donation 7 <sup>th</sup> occ: Total amount of CPF 8 <sup>th</sup> occ: Total amount of Insurance 9 <sup>th</sup> occ: Total amount of Contribution for Mosque Building Fund 10 <sup>th</sup> occ: Total amount of exempt income 11 <sup>th</sup> occ: Total amount of employment income for which the tax is borne by employer 12 <sup>th</sup> occ: Total amount of income tax liability for which is tax is borne by employee	Cannot be blank
9 - 21	13			Note: - <b>1<sup>st</sup> occ to 12<sup>th</sup> occ</b> The maximum length is 12 bytes. No decimal is allowed (a) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWZ, position 9 -10) is O or R, no

				<p>negative figure is allowed</p> <p>(b) If the Record Indicator is A and you need to declare negative figure, then the maximum length is 13 bytes to include a separate byte for negative sign. Format: S9(12)</p> <p><b>Important:</b> The maximum Total amount that can be declared per batch is \$999,999,999, 999. Any amount exceeding this should be declared in the separate batches by reducing the number of employees in this batch.</p>
		1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: Total amount of Payment	Sum of total amount (refer to no. 11, segment type MOA, qualifier 128)
		2 <sup>nd</sup> occ: *	2 <sup>nd</sup> occ: Total amount of salary	Sum of salary (refer to no. 11, segment type MOA, qualifier 776)
		3 <sup>rd</sup> occ: *	3 <sup>rd</sup> occ: Total amount of bonus	Sum of bonus (refer to no. 11, segment type MOA, qualifier 369)
		4 <sup>th</sup> occ: *	4 <sup>th</sup> occ: Total amount of director's fee	Sum of director's fee (refer to no. 11, segment type MOA, qualifier 340)
		5 <sup>th</sup> occ: *	5 <sup>th</sup> occ: Total amount of others	Sum of others (refer to no. 11, segment type MOA, qualifier 275)
		6 <sup>th</sup> occ: *	6 <sup>th</sup> occ: Total amount of donation	Sum of donation (refer to no. 11, segment type MOA, qualifier 367)
		7 <sup>th</sup> occ: *	7 <sup>th</sup> occ: Total amount of CPF	Sum of CPF/Designated pension/fund (refer to no. 11, segment type MOA, qualifier 368)
		8 <sup>th</sup> occ: *	8 <sup>th</sup> occ: Total amount of Insurance	Sum of insurance (refer to no. 11, segment type MOA, qualifier 67, position 9-14)
		9 <sup>th</sup> occ: *	9 <sup>th</sup> occ: Total amount of Contribution for Mosque Building Fund	Sum of contributions for Mosque Building Fund (refer to no.11, segment type MOA, qualifier 366)



		10 <sup>th</sup> occ: *	10 <sup>th</sup> occ: Total amount of exempt income	Sum of Exempt Income/Income subject to tax remission (refer to no.11, segment type MOA, qualifier 370)
		11 <sup>th</sup> occ: *	11 <sup>th</sup> occ: Total amount of employment income for which is tax is borne by employer	Sum of Employment Income for which tax is borne by employer (refer to no.11, segment type MOA, qualifier 371)
		12 <sup>th</sup> occ: *	12 <sup>th</sup> occ: Total amount of income tax liability for which the tax is borne by employee	Sum of Fixed amount of income tax liability for which tax borne by employee (refer to no.11, segment type MOA, qualifier 372)

## 2b.4 Security Result

### 16. Segment Type – RES

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RES</b>	Segment Type	Cannot be blank
6 – 7	2	<b>ZZ</b>	Security Identifier	Cannot be blank

### 3a. Overview Structure of A8A

A8A file structure consists of the following segments: -

**NOTE:** \*: If it is not applicable, just specify the Segment and put the value as 0.

E.g. Rent paid by Employee MOA 5020

**\*\*:** If it is not applicable, just specify the Segment and leave the value as blank.

E.g. Occupation from date DTM 600

<u>Levels</u>	<u>Segment</u>	<u>Max. Repeat</u>	<u>Status</u>	<u>Description</u>
Header	UNB	1	Mandatory	Message Title
	UNH	1	Mandatory	Message Header UNH
	BGM	1	Mandatory	Beginning of Message
	RFF	4	Mandatory	Header Information – Indicators
	DTM	2	Mandatory	Header Information - Dates
	NAD	1	Mandatory	Employer's Information
	COM	1	Mandatory	Employer's Contact No.
Details (max. = 2000)	LIN	1	Mandatory	Line No. denoting the occurrence of Employee
	RFF	2	Mandatory	Details Information – Indicators
	NAD	1	Mandatory	Employee Information
Place of Residence (max. = 10)	LIN	1	Mandatory	Line No. denoting the occurrence of place of residence
	RFF	1	Mandatory	Details Information – Indicators
	NAD	1	Mandatory	Address of residence
	MOA	1	Mandatory	Details information -Value
	QTY	10	Mandatory*	Details information-Home leave
	DTM	2	Mandatory*	Details Information – Occupation Dates
	MOA	2	Mandatory **	
	MOA	14	Mandatory *	Details Information – Value

Security Result	RES	1	Mandatory	Security Results
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### 3b. Detail Structure of A8A

This section will be used to elaborate on the detailed structure of the A8A message (message type is IRVBIK).

Note: Please follow the segment sequence provided in this section, while preparing for your A8A files.

Unspecified position should be filled up with spaces.

All amount fields should be left-aligned.

Symbol Used: \* represents user-defined data.

occ refers to occurrence E.g. 1<sup>st</sup> occ means first occurrence

2<sup>nd</sup> occ means second occurrence

#### 3b.1 Header

##### 1. Segment Type – UNB

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>UNB</b>	Segment Type	Cannot be blank
157 – 162	6	<b>IRA8A</b>	Application Reference	Cannot be blank

##### 2. Segment Type – UNH

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>UNH</b>	Segment Type	Cannot be blank
20 – 25	6	<b>IRVBIK</b>	Message Type	Cannot be blank
26 – 28	3	<b>011</b>	Message Version Number	Cannot be blank

##### 3. Segment Type – BGM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>BGM</b>	Segment Type	Cannot be blank
6 – 8	3	<b>938</b>	Document Code	Cannot be blank

4. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWJ</b> 2 <sup>nd</sup> occ: <b>AWM</b> 3 <sup>rd</sup> occ: <b>AWZ</b>	1 <sup>st</sup> occ: Record Type 3 <sup>rd</sup> occ: Payer's ID Type 4 <sup>th</sup> occ: Record Indicator	Cannot be blank Cannot be blank Cannot be blank
9 – 9	1	1 <sup>st</sup> occ: <b>0</b> 2 <sup>nd</sup> occ: * 3 <sup>rd</sup> occ: *	1 <sup>st</sup> occ: Header 3 <sup>rd</sup> occ: <b>7</b> =UEN – Business (ROB) <b>8</b> =UEN – Local Company (ROC) <b>U</b> =UEN – Others <b>A</b> =ASGD <b>I</b> = ITR 4 <sup>th</sup> occ: <b>O</b> =Original, <b>A</b> =Amendment, <b>R</b> =Revision	Cannot be blank Cannot be blank Cannot be blank

5. Segment Type – DTM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>DTM</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>441</b> 2 <sup>nd</sup> occ: <b>416</b>	1 <sup>st</sup> occ: Basis Year 2 <sup>nd</sup> occ: Batch Date	Cannot be blank Batch date cannot be earlier than 01 Jan 1900 and cannot be blank.
9 – 16	1 <sup>st</sup> occ: 4	1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: Basis Year (YYYY e.g. 2007)	<b>Basis Year:</b> 4 years, inclusive of 1 current & 1 advance. For example, if the current year is 2008, then possible basis year that you can enter is 2005, 2006, 2007 <b>or</b> 2008 Cannot be blank

	2 <sup>nd</sup> occ: 8	2 <sup>nd</sup> occ: *	2 <sup>nd</sup> occ: Date of Creation (YYYYMMDD e.g. 20071231)	Date of Creation cannot be later than the system date, i.e. it cannot be a future date. Cannot be blank
17 – 19	3	1 <sup>st</sup> occ: <b>602</b> 2 <sup>nd</sup> occ: <b>102</b>	Date Code	Cannot be blank Cannot be blank

6. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>SE</b>	Employer Code	Cannot be blank
9 – 20	12	*	Payer's ID No.	Please ensure the validity of this Payer's ID no. For example, if the Payer's ID Type is ROB, then this Payer's ID no. must be a valid ROB no. (refer to no. 4, segment type RFF, qualifier AWM, position 9) Cannot be blank
260 – 319	60	*	Name of Employer	Cannot be blank
330 – 389	60	*	Email of authorized person	Cannot be blank
390 – 419	30	*	Name of Division/Branch	

7. Segment Type – COM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>COM</b>	Segment Type	Cannot be blank
6 – 25	20	*	Telephone Number	Cannot be blank

## 3b.2 Details

### 8. Segment Type – LIN

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>LIN</b>	Segment Type	Cannot be blank
6 – 9	4	*	Occurrence of Employees – numeric only 1 – 2000	Please enter the employee occurrence number in a sequential manner, starting from 1. Cannot be blank
12 – 14	3	<i>LNI</i>	Detail Group 1 Identifier	Cannot be blank

### 9. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWJ</b> 2 <sup>nd</sup> occ: <b>AWM</b>	1 <sup>st</sup> occ: Record type 2 <sup>nd</sup> occ: Payee's ID type	Cannot be blank
9 – 11	3	1 <sup>st</sup> occ: <b>1</b>  2 <sup>nd</sup> occ: *	1 <sup>st</sup> occ: Detail  2 <sup>nd</sup> occ: 1=NRIC 2=FIN 4=Work Permit No 11=Malaysian I/C 12=Passport No	<u>Note: 1<sup>st</sup> occ, 2<sup>nd</sup> occ</u> Cannot be blank

10. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>PE</b>	Employee Code	Cannot be blank
9 – 20	12	*	Payee's ID No.	Must be a valid Payee's ID No. (refer to no. 9, segment type RFF, qualifier AWM, position 9-11) For example, if this Payee's ID type is NRIC, then the Payee's ID no. must be a valid NRIC no. Cannot be blank
21-120	100	*	Full Name of Employee as per NRIC/FIN	Cannot be blank

**3b.3 Place of Residence Details**11. Segment Type – LIN

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>LIN</b>	Segment Type	Cannot be blank
6 – 8	3	*	Occurrence of Section of Place of Residence provided by Employer Numeric only 1 – 10	If there is multiple Place of Residence or accommodation provided for the corresponding employee within the same year. Cannot be blank
12 – 14	3	<i>LN2</i>	Detail Group 2 Identifier	Cannot be blank



12. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWF</b>	1 <sup>st</sup> occ: Value of furniture & fitting indicator	.
9 – 11		1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: <b>P</b> =Partially furnish <b>F</b> =Fully furnish <b>Leave blank</b> if not applicable	

13. Segment Type - NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>AR</b>	Address of Residence Code	Cannot be blank
9 – 123	115	*	Address for Place of Residence	<p><b>Note: - Address</b>  Address for Place of Residence cannot be blank if</p> <p>(a) Annual Value (AV) of Premise for the period provided (refer to no 11, segment type MOA, qualifier 500, position 6-8) is not equal to zero and Occupation from date (refer to no 13, segment type DTM, qualifier 600, position 9-16) and Occupation to date (refer to no 13, segment type DTM, qualifier 601, position 9-16) are not blank.</p> <p>or</p> <p>(b) Rent paid to landload including rental of Furniture &amp; Fittings (refer to no 11, segment type MOA , qualifier 502, position 6-8) is not equal to zero and Occupation from date (refer to no 13, segment type DTM, qualifier 600, position 9-16) and Occupation to date (refer to no 13, segment type DTM, qualifier 601, position 9-16) are not blank.</p> <p>Note: No. of days (refer to no. 12, segment type QTY, qualifier 300, position 9-11) is not linked to Address for Place of Residence, i.e. No. of days can be zero if Address for Place of Residence is not blank.</p>

14. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>500</b> 2 <sup>nd</sup> occ: <b>501</b> 3 <sup>rd</sup> occ: <b>502</b> 4 <sup>th</sup> occ: <b>503</b> 5 <sup>th</sup> occ: <b>504</b> 6 <sup>th</sup> occ: <b>505</b> 7 <sup>th</sup> occ: <b>506</b> 8 <sup>th</sup> occ: <b>507</b> 9 <sup>th</sup> occ: <b>508</b> 10 <sup>th</sup> occ: <b>509</b>	1 <sup>st</sup> occ: Annual Value (AV) of Premise for the period provided 2 <sup>nd</sup> occ: Value of Furniture & Fitting 3 <sup>rd</sup> occ: Rent paid to landload including rental of Furniture & Fittings 4 <sup>th</sup> occ: Taxable Value of Place of Residence 5 <sup>th</sup> occ: Total Rent paid by employee for Place of Residence 6 <sup>th</sup> occ: Total Taxable Value of Place of Residence 7 <sup>th</sup> occ: Utilities / Telephone / Pager / Suitcase / Golf Bag & Accessories / Camera / Electronic Gadgets (e.g. Tablet, Laptop, etc) 8 <sup>th</sup> occ: Driver 9 <sup>th</sup> occ: Servant / Gardener / Upkeep of Compound 10 <sup>th</sup> occ Taxable value of utilities and housekeeping costs	Cannot be blank

9 – 19	11			<p><b>Note: - 1<sup>st</sup>occ till 18<sup>th</sup> occ:</b>  Allow input of 7 bytes and 2 decimals. No comma is allowed.  (a) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWZ, position 9) is O or R, no negative figure is allowed  (b) If the Record Indicator is A and you need to declare negative figure, then the maximum number of bytes allowed before decimal point is 8 to include a separate byte for negative sign.  Format: S9(7)v99   e.g. 1234567.12, for positive and  -1234567.12 for negative.</p> <p><b>Note: -1<sup>st</sup> occ:</b>  If 1<sup>st</sup> occ is not equal to zero, then you must ensure that  (a) Address for Place of Residence (refer to no. 10, segment type NAD AR, position 9-123) is not blank.  (b) 2<sup>nd</sup> occ. Value of Furniture &amp; Fitting is not equal to zero.</p> <p><b>Note: - 2<sup>nd</sup> occ:</b>  If 1<sup>st</sup> occ is not equal to zero, 2<sup>nd</sup> occ value must be 40% of 1<sup>st</sup> occ if Value of Furniture &amp; Fitting indicator (refer to no. 9, segment type RFF, qualifier AWF, position 9-</p>
		1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: Annual Value (AV) of Premise for the period provided	
		2 <sup>nd</sup> occ: *	2 <sup>nd</sup> occ: Value of Furniture & Fitting	

			11)=P <u>Or</u> 50% of 1 <sup>st</sup> occ if Value of Furniture & Fitting indicator (refer to no. 9, segment type RFF, qualifier AWF, position 9-11) =F  <b><i>Please note that the calculation of 40% or 50% for value of Furniture &amp; Fitting will result in 3 decimal points. Please do not round up or down but directly cut 2 decimal places from the value itself.</i></b>  <b><i>Example: - 4567.896 -&gt; 4567.89 (cut off)</i></b> <b><i>Cannot have space(s)</i></b>  <b><u>Note: - 3<sup>rd</sup> occ:</u></b> 3 <sup>rd</sup> occ cannot be equal to zero if 1 <sup>st</sup> occ, Annual Value (AV) of Premises for the period provided and 2 <sup>nd</sup> occ, Value of Furniture & Fittings are zero and Address for Place of Residence in segment type NAD PE is blank.  3 <sup>rd</sup> occ must be equal to zero if 1 <sup>st</sup> occ, Annual Value (AV) of Premises for the period provided is not equal to zero and Address for Place of Residence in segment type NAD PE is not blank  <b><u>Note:- 4<sup>th</sup> occ:</u></b> If 1 <sup>st</sup> occ is not equal to zero, value must be equal to sum of 1 <sup>st</sup> occ and 2 <sup>nd</sup> occ.  If 3 <sup>rd</sup> occ is not equal to zero, value must be equal to 3 <sup>rd</sup> occ.  i.e. MOA 503 = MOA 500 + MOA 501 or MOA 502 4 <sup>th</sup> occ = 1 <sup>st</sup> occ + 2 <sup>nd</sup> occ or 3 <sup>rd</sup> occ  <b><u>Note: - 6<sup>th</sup> occ:</u></b>
	3 <sup>rd</sup> occ: *	3 <sup>rd</sup> occ: Rent paid to landload including rental of Furniture & Fittings	
	4 <sup>th</sup> occ: *	4 <sup>th</sup> occ: Taxable Value of Place of Residence	
	5 <sup>th</sup> occ: *	5 <sup>th</sup> occ: Total Rent paid by employee for Place of Residence	
	6 <sup>th</sup> occ: *	6 <sup>th</sup> occ: Total Taxable Value of Place of Residence	

7 <sup>th</sup> occ: *	7 <sup>th</sup> occ: Utilities / Telephone / Pager / Suitcase / Golf Bag & Accessories / Camera / Electronic Gadgets (e.g. Tablet, Laptop, etc)
8 <sup>th</sup> occ: *	8 <sup>th</sup> occ: Driver
9 <sup>th</sup> occ: *	9 <sup>th</sup> occ: Servant / Gardener / Upkeep of Compound
10 <sup>th</sup> occ: *	10 <sup>th</sup> occ: Taxable value of utilities and housekeeping costs

6<sup>th</sup> occ must be equal to 4<sup>th</sup> occ minus 5<sup>th</sup> occ.  
i.e.  $MOA\ 505 = MOA\ 503 - MOA\ 504$   
 $6^{th}\ occ = 4^{th}\ occ - 5^{th}\ occ$   
If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWZ, position 9) is O or R and 6<sup>th</sup> occ < 0, make 6<sup>th</sup> occ value as 0

**Note: - 10<sup>th</sup> occ:**  
10<sup>th</sup> occ must be equal to the sum of 7<sup>th</sup> occ, 8<sup>th</sup> occ and 9<sup>th</sup> occ.  
i.e.  $MOA\ 509 = MOA\ 506 + MOA\ 507 + MOA\ 508$   
 $10^{th}\ occ = 7^{th}\ occ + 8^{th}\ occ + 9^{th}\ occ$

15. Segment Type – QTY

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>QTY</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>300</b>  5 <sup>th</sup> occ: <b>329</b>	1 <sup>st</sup> occ: No of days  5 <sup>th</sup> occ: No of employees sharing the premises	Cannot be blank  Employers are only required to report the full cost of leave passages in item 14 <sup>th</sup> occ 513 “Cost of home leave passages and incidental benefits provided to employee and his family” of the Appendix 8A form.
9 – 11	3	1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: No of days – numeric only	<u>Note: - 1<sup>st</sup> occ</u> - The maximum length is 3 bytes. - No negative figure is allowed - 1 <sup>st</sup> occ cannot exceed 365 or 366 if Basis Year (refer to no. 5, segment type DTM, qualifier 441, position 9-16) is a leap year. - 1 <sup>st</sup> occ cannot be equal to zero when Annual Value (AV) of Premises for the period provided (refer to no. 11, segment type MOA, qualifier 500, position 9-19) or Rent paid to landlord including rental of Furniture & Fittings (refer to no. 11, segment type MOA, qualifier 502, position 9-19) is not equal to zero.

		5 <sup>th</sup> occ: *	5 <sup>th</sup> occ: No of employees sharing the premises	<p><u>Note: - 5<sup>th</sup> occ:</u></p> <p>5<sup>th</sup> occ cannot be blank or equal to zero when Annual Value (AV) of Premises for the period provided (refer to no. 11, segment type MOA, qualifier 500, position 9-19) or Rent paid to landlord including rental of Furniture &amp; Fittings (refer to no. 11, segment type MOA, qualifier 502, position 9-19) is not equal to zero.</p>
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16. Segment Type – DTM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>DTM</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>600</b> 2 <sup>nd</sup> occ: <b>601</b>	1 <sup>st</sup> occ: Occupation from date 2 <sup>nd</sup> occ: Occupation to date	Cannot be blank
9 – 16	8	1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: Occupation from date	<p><u>Note: - 1<sup>st</sup> occ, 2<sup>nd</sup> occ:</u></p> <ul style="list-style-type: none"> <li>– The date must be in YYYYMMDD format and it must be a valid date.</li> <li>– The date must be within Basis Year.</li> <li>– To Date must be later than or equal to From Date</li> </ul>



		2 <sup>nd</sup> occ: *	2 <sup>nd</sup> occ: Occupation to date	The following rules only apply if the Record Indicator (refer to no. 4, segment type RFF, qualifier AWZ, position 9) is O. -If From Date is declared, then To Date cannot be blank, and vice-versa. -If both From Date and To Date are declared, then you must ensure that (a) Address for Place of Residence (refer to no. 10, segment type NAD PE, position 50-79) is not blank.
17-19	3	<b>102</b>	Date code	

### 3b.4 Hotel Accommodation Section

#### 17. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: 510 2 <sup>nd</sup> occ: 511 3 <sup>rd</sup> occ: 512 4 <sup>th</sup> occ: 513  5 <sup>th</sup> occ: 514 6 <sup>th</sup> occ: 515 7 <sup>th</sup> occ: 516 8 <sup>th</sup> occ: 517 9 <sup>th</sup> occ: 519 10 <sup>th</sup> occ: 520 11 <sup>th</sup> occ: 521 12 <sup>th</sup> occ: 522 13 <sup>th</sup> occ: 523	1 <sup>st</sup> occ: Actual Hotel accommodation/Serviced Apartment within hotel building 2 <sup>nd</sup> occ: Amount paid by employee 3 <sup>rd</sup> occ: Taxable Value of Hotel Accommodation 4 <sup>th</sup> occ: Cost of home leave passages and incidental benefits provided to employee and his family. 5 <sup>th</sup> occ: Interest payment made by employer 6 <sup>th</sup> occ: Insurance premium paid by employer 7 <sup>th</sup> occ: Free/subsidized holiday 8 <sup>th</sup> occ: Education expenses including tutor 9 <sup>h</sup> occ: Entrance/transfer fee for club 10 <sup>th</sup> occ: Gains from assets 11 <sup>th</sup> occ: Full cost of vehicle 12 <sup>th</sup> occ: Car benefits 13 <sup>th</sup> occ: Total value of benefits-in-kind	<u>Note: - 1<sup>st</sup>occ till 13 occ:</u> Allow input of 7 bytes and 2 decimals. No comma is allowed. (c) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWZ, position 9) is O or R, no negative figure is allowed (d) If the Record Indicator is A and you need to declare negative figure, then the maximum number of bytes allowed before decimal point is 8 to include a separate byte for negative sign. Format: S9(7)v99  e.g. 1234567.12, for positive and -1234567.12 for negative.
9 – 19	11	1 <sup>st</sup> occ: *  2 <sup>nd</sup> occ: *	1 <sup>st</sup> occ: Actual Hotel accommodation/Serviced Apartment within hotel building  2 <sup>nd</sup> occ: Amount paid by employee	

		3 <sup>rd</sup> occ: *	3 <sup>rd</sup> occ: Taxable Value of Hotel Accommodation	<p>Note: - 3<sup>rd</sup> occ:</p> <p>3<sup>rd</sup> occ must be equal to 2<sup>nd</sup> occ minus 1<sup>st</sup> occ  i.e. MOA 512 = MOA 510 – MOA 511  3<sup>rd</sup> occ = 2<sup>nd</sup> occ – 1<sup>st</sup> occ</p>
		4 <sup>th</sup> occ: *	4 <sup>th</sup> occ: Cost of home leave passages and incidental benefits provided to employee and his family.	
		5 <sup>th</sup> occ: *	5 <sup>th</sup> occ: Interest payment made by employer	
		6 <sup>th</sup> occ: *	6 <sup>th</sup> occ: Insurance premium paid by employer	
		7 <sup>th</sup> occ: *	7 <sup>th</sup> occ: Free/subsidized holiday	
		8 <sup>th</sup> occ: *	8 <sup>th</sup> occ: Education expenses including tutor	
		9 <sup>th</sup> occ: *	9 <sup>th</sup> occ: Entrance/transfer fee for club	
		10 <sup>th</sup> occ: *	10 <sup>th</sup> occ: Gains from assets	
		11 <sup>th</sup> occ: *	11 <sup>th</sup> occ: Full cost of vehicle	
		12 <sup>th</sup> occ: *	12 <sup>th</sup> occ: Car benefits	
		13 <sup>th</sup> occ: *	13 <sup>th</sup> occ: Total value of benefits-in-kind	<p>Note: - 13<sup>th</sup> occ:</p> <p>Total Value of benefits-in-kind = Total Taxable value of Place of Residence + Taxable value of utilities and housekeeping costs + Taxable value of Hotel Accommodation + Home leave passage + Interest payment made by employer + Insurance premium paid by employer + Free/subsidized holiday + Education expenses including tutor + Entrance/transfer fee for club + Gains from assets + Full cost of vehicle + Car benefits.  i.e. MOA 523 = MOA 505 + MOA 509 + MOA 512 +  MOA 513 + MOA 514 + MOA 515 +  MOA 516 + MOA 517 +  MOA 519 + MOE 520 + MOA 521 +  MOA 522</p>

3b.5 Security Result

16. Segment Type – RES

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RES</b>	Segment Type	Cannot be blank
6 – 7	2	<b>ZZ</b>	Security Identifier	Cannot be blank

## 4a. Overview Structure of A8B

A8B file structure consists of the following segments: -

**NOTE: \*** If it is not applicable, just specify the Segment and put the value as 0.

E.g. Gross Amt Not Qualify for Tax Exempt MOA 3020

**\*\*:** If it is not applicable, just specify the Segment and leave the value as blank.

E.g. Date of Birth DTM 329  
ID Type of Company giving the stock RFF AWR

<u>Levels</u>	<u>Segment</u>	<u>Max. Repeat</u>	<u>Status</u>	<u>Description</u>
Header	UNB	1	Mandatory	Message Title
	UNH	1	Mandatory	Message Header UNH
	BGM	1	Mandatory	Beginning of Message
	RFF	5	Mandatory	Header Information – Indicators
	DTM	3	Mandatory	Header Information – Dates
	NAD	1	Mandatory	Employer's Information
	COM	1	Mandatory	Employer's Contact No.
Details (max. = 2000)	LIN	1	Mandatory	Line No. denoting the occurrence of Employee
	RFF	4	Mandatory	Details Information – Indicators
	NAD	1	Mandatory	Employee's Information
	GIS	1	Mandatory	1 <sup>st</sup> Sub Detail General Indicator
Section A (min = 0, max = 30)	LIN	1	Mandatory	Line No. denoting the Occurrence of the Stock Details in Section A (ESOP)
	RFF	3	Mandatory **	Details Information – Indicators
	NAD	1	Mandatory	Employee's Information
	MOA	3	Mandatory *	Monetary Amounts
	DTM	2	Mandatory	Details Information – Dates
	QTY	1	Mandatory	Details Information - Quantity
	MOA	2	Mandatory *	Monetary Amounts

Trailer	RFF	2	Mandatory	Trailer Information – Indicators
	MOA	2	Mandatory *	Trailer Information – Total Monetary Amounts
Security Result	RES	1	Mandatory	Security Results

## 4b. Detail Structure of A8B

This section will be used to elaborate on the detailed structure of the A8B message (message type is IRESOP).

Note: Please follow the segment sequence provided in this section, while preparing for your A8B files.

Unspecified position should be filled up with spaces.

All amount fields should be left-aligned.

Symbol Used: \* represents user-defined data.

occ refers to occurrence E.g. 1<sup>st</sup> occ means first occurrence

2<sup>nd</sup> occ means second occurrence

### 4b.1 Header

#### 1. Segment Type – UNB

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>UNB</b>	Segment Type	Cannot be blank
157 – 162	6	<b>IRA8B</b>	Application Reference	Cannot be blank

#### 2. Segment Type – UNH

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>UNH</b>	Segment Type	Cannot be blank
20 – 25	6	<b>IRESOP</b>	Message Type	Cannot be blank
26 – 28	3	<b>011</b>	Message Version Number	Cannot be blank

#### 3. Segment Type – BGM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>BGM</b>	Segment Type	Cannot be blank
6 – 8	3	<b>938</b>	Document Code	Cannot be blank

4. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWH</b> 2 <sup>nd</sup> occ: <b>AWJ</b>  3 <sup>rd</sup> occ: <b>AWK</b> 4 <sup>th</sup> occ: <b>AWL</b>	1 <sup>st</sup> occ: Record Type 3 <sup>rd</sup> occ: Type of Payment  4 <sup>th</sup> occ: Payer's ID Type 5 <sup>th</sup> occ: Record Indicator	Cannot be blank Cannot be blank  Cannot be blank Cannot be blank
9 – 10	2	1 <sup>st</sup> occ: <b>0</b>  2 <sup>nd</sup> occ: *  3 <sup>rd</sup> occ: *  4 <sup>th</sup> occ: *	1 <sup>st</sup> occ: Header  2 <sup>nd</sup> occ: <b>13</b> =Stock Option Gains  3 <sup>rd</sup> occ: <b>7</b> =UEN – Business (ROB) <b>8</b> =UEN – Local Company (ROC) <b>U</b> =UEN – Others <b>A</b> =ASGD <b>I</b> = ITR  4 <sup>th</sup> occ: <b>O</b> =Original, <b>A</b> =Amendment, <b>R</b> = Revision	Cannot be blank  Cannot be blank  Cannot be blank  Cannot be blank

5. Segment Type – DTM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>DTM</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>441</b> 2 <sup>nd</sup> occ: <b>416</b>	1 <sup>st</sup> occ: Basis Year 2 <sup>nd</sup> occ: Batch Date	Cannot be blank Batch Date cannot be earlier than 01 Jan 1900 and cannot be blank
9 – 16	4	1 <sup>st</sup> occ: *	1 <sup>st</sup> occ: Basis Year (YYYY e.g. 2007)	<b>Basis Year:</b> 4 years, inclusive of 1 current & 1 advance. For example, if the current year is 2008, then possible basis year that you can enter is 2005, 2006, 2007 <b>or</b> 2008 Cannot be blank
	8	2 <sup>nd</sup> occ: *	2 <sup>nd</sup> occ: Date of Creation	Date of Creation cannot be later than the system date, i.e. it

			(YYYYMMDD e.g. 20071231)	cannot be a future date. Cannot be blank
17 – 19	3	1 <sup>st</sup> occ: <b>602</b> 2 <sup>nd</sup> occ: <b>102</b>	Date Code Date Code	Cannot be blank Cannot be blank

6. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>SE</b>	Employer Code	Cannot be blank
9 – 20	12	*	Payer's ID No.	Please ensure the validity of this Payer's ID no. For example, if the Payer's ID Type is ROB then this Payer's ID no. must be a valid ROB no. (refer to no. 4, segment type RFF, qualifier AWK, position 9-10) Cannot be blank
260 – 319	60	*	Name of Employer	Cannot be blank
330 – 389	60	*	Email of authorized person	Cannot be blank
390 – 419	30	*	Name of Division/Branch	

7. Segment Type – COM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>COM</b>	Segment Type	Cannot be blank
6 – 25	20	*	Telephone Number	Cannot be blank



## 4b.2 Details

### 8. Segment Type – LIN

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>LIN</b>	Segment Type	Cannot be blank
6 – 9	4	*	Occurrence of Employees numeric only 1 – 2000	Please enter the employee occurrence number in a sequential manner, starting from 1. Cannot be blank
12 – 14	3	<i>LNI</i>	Detail Group 1 Identifier	Cannot be blank

### 9. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWM</b> 2 <sup>nd</sup> occ: <b>AWN</b>	Record type Payee's ID type	Cannot be blank
9 – 11	3	1 <sup>st</sup> occ: <b>1</b>  2 <sup>nd</sup> occ: *	1 <sup>st</sup> occ: Detail  2 <sup>nd</sup> occ: <b>1</b> =NRIC <b>2</b> =FIN <b>4</b> =Work Permit No <b>11</b> =Malaysian I/C <b>12</b> =Passport No	Cannot be blank  Cannot be blank

10. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>PE</b>	Employee Code	Cannot be blank
9 – 20	12	*	Payee's ID No.	Must be a valid Payee's ID No. (refer to no. 9, segment type RFF, qualifier AWN, position 9-11) For example, if this Payee's ID Type is NRIC, then the Payee's ID no. must be a valid NRIC no. Cannot be blank
225 – 324	100	*	Full Name of Employee as per NRIC/FIN	Cannot be blank

11. Segment Type – GIS

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>GIS</b>	Segment Type	Cannot be blank
6 – 10	5	<b>ESOP</b>	Stock Type Identifier (i.e. Section A Stocks)	Cannot be blank

## 4b.3 Details

12. Segment Type – LIN

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>LIN</b>	Segment Type	Cannot be blank

6 – 8	3	*	Occurrence of Section A - Stock Option Details Numeric only 1 – 30	Please enter the stock occurrence number in a sequential manner, starting from 1. Cannot be blank
12 – 14	3	LN2	Detail Group 2 Identifier	Cannot be blank

13. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWQ</b> 2 <sup>nd</sup> occ: <b>AWR</b> 3 <sup>rd</sup> occ: <b>AWA</b>	Stock Option Type ID Type of Company giving the Stock Type of plan granted	Cannot be blank
9 – 13	5	1 <sup>st</sup> occ: *  2 <sup>nd</sup> occ: *  3 <sup>rd</sup> occ: *	<b>ESOP</b>  ID Type – alphanumeric only <b>Leave blank</b> if not applicable  <b>ESOP</b> = For ESOP <b>ESOW</b> = For ESOW	Cannot be blank  The maximum length is 1 byte.  Cannot be blank

14. Segment Type – NAD

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>NAD</b>	Segment Type	Cannot be blank
6 – 8	3	<b>R1</b>	Stock Option Code	Cannot be blank
9 – 20	12	*	Registration Number / UEN of Company which granted the ESOP/ESOW Plans	The maximum length is 12 bytes. Cannot be blank.
50 – 149	100	*	Name of the Company giving the Stock Option	Cannot be blank

15. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>300</b> 2 <sup>nd</sup> occ: <b>301</b>  3 <sup>rd</sup> occ: <b>303</b>	1 <sup>st</sup> occ: Exercise Price of Stock Option 2 <sup>nd</sup> occ: Open Market Value Per Share as at the Date of Exercise 4 <sup>th</sup> occ: Gross Amount of Stock Option Gains	Cannot be blank
9 – 21	13			<p><u>Note: 1<sup>st</sup> occ, 2<sup>nd</sup> occ</u></p> <p>Allow input of 9 bytes and 5 decimals. No comma is allowed. No negative figure is allowed, regardless of the Record Indicator (refer to no. 4, segment type RFF, qualifier AWL, position 9 - 10). Format: 9(7)v99999</p> <p>e.g. 1234567.12345</p> <p><u>Note: 3<sup>rd</sup> occ</u></p> <p>Allow input of 9 bytes and 2 decimals. No comma is allowed. (a) If the Record Indicator (refer to no. 4, segment type</p>

				<p>RFF, qualifier AWL, position 9 - 10) is O or R, no negative figure is allowed</p> <p>(b) If the Record Indicator is A and you need to declare negative figure, then the maximum number of bytes allowed before decimal point is 8 to include a separate byte for negative sign.</p> <p>Format: S9(9)v99</p> <p>e.g. 123456789.12, if positive -123456789.12, if negative</p> <p><u>Note: 1<sup>st</sup> occ</u> 1<sup>st</sup> occ must be greater than zero. If not applicable leave blank.</p> <p><u>Note: 2<sup>nd</sup> occ</u> 2<sup>nd</sup> occ must be greater than zero.</p> <p><u>Note: 3<sup>rd</sup> occ</u> Gross Amount of Stock Option Gains = (Open Market Value Per Share as at the Date of Exercise - Exercise Price of Stock Option) x No. of Shares Acquired</p> <p>i.e. MOA 303 = (MOA 301 - MOA 300) x QTY 500 3<sup>rd</sup> occ = (2<sup>nd</sup> occ - 1<sup>st</sup> occ) x QTY 500</p> <p>Drop all the decimals that come after the 2<sup>nd</sup> decimal.</p> <p>If the Record Indicator (refer to no. 4, segment type</p>
		1 <sup>st</sup> occ: *	Exercise Price of Stock Option	
		2 <sup>nd</sup> occ: *	Open Market Value Per Share as at the Date of Exercise	
		3 <sup>rd</sup> occ: *	Gross Amount of Stock Option Gains	

				RFF, qualifier AWL, position 9 - 10) is A and 4 <sup>th</sup> occ is negative, then No. of Shares Acquired (refer to no. 18, segment type QTY, qualifier 500, position 9 - 22) must also be negative.
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16. Segment Type – DTM

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>DTM</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>400</b> 2 <sup>nd</sup> occ: <b>401</b>	1 <sup>st</sup> occ: Date of Exercise of Stock Option 2 <sup>nd</sup> occ: Date of Grant of ESOP/ESOW Plan	Cannot be blank
9 – 16	8	1 <sup>st</sup> occ: *  2 <sup>nd</sup> occ: *	Date of Exercise of Stock Option  Date of Grant of ESOP/ESOW Plan	<p><u>Note: 1<sup>st</sup> occ, 2<sup>nd</sup> occ:</u>            - Date must be in <b>YYYYMMDD</b> format.            - Date of Exercise of Stock Option (1<sup>st</sup> occ) must be later than or equal to the Date of Grant (2<sup>nd</sup> occ).            - Cannot be blank</p> <p><u>Note: 1<sup>st</sup> occ:</u>            The date must be within Basis Year and it must not be a future date, i.e. it cannot be later than the system date.</p> <p><u>Note: 2<sup>nd</sup> occ:</u>            The year of 2<sup>nd</sup> occ (i.e. YYYY) must be less than or equal to the Basis Year. It must not be a future date, i.e. it cannot be later than the system date and cannot be earlier than 01 Jan 1900.</p>
44 – 46	3	1 <sup>st</sup> occ: <b>102</b> 2 <sup>nd</sup> occ: <b>102</b>	Date code Date code	

17. Segment Type – QTY

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>QTY</b>	Segment Type	Cannot be blank
6 – 8	3	<b>500</b>	Document Code	Cannot be blank
9 – 22	14	*	No. of Shares Acquired	<p>Allow input of 9 bytes and 5 decimals. No comma is allowed.</p> <p>(a) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWL, position 9 - 10) is O or R, no negative figure is allowed</p> <p>(b) If the Record Indicator is A and you need to declare negative figure, then the maximum number of bytes allowed before decimal point is 8 to include a separate byte for negative sign.</p> <p>Format: S9(9)v99999</p> <p>No. of Shares Acquired cannot be equal to zero.</p> <p>If No. of Shares Acquired is positive, then Gross Amount of Stock Option Gains (refer to no. 16, segment type MOA, qualifier 303, position 9 - 21) cannot be negative.</p>

18. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>305</b>	1 <sup>st</sup> occ: Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted before 2003 - S 10(1)(g)	Cannot be blank

2 <sup>nd</sup> occ: <b>352</b>	2 <sup>nd</sup> occ: Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	
9 – 20      12		<p><b>Note: 1<sup>st</sup> occ to 2<sup>nd</sup> occ</b>  Allow input of 9 bytes and 2 decimals. No comma is allowed.  (a) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWL, position 9 - 10) is O or R, no negative figure is allowed  (b) If the Record Indicator is A and you need to declare negative figure, then the maximum number of bytes allowed before decimal point is 9 to include a separate byte for negative sign.  Format: S9(8)v99   e.g. 123456789.12, for positive and  -123456789.12, for negative.</p> <p><b>Important:</b> The maximum Gross amount that can be declared per employee per batch is \$99,999,999.99 Any amount exceeding this value should be declared in the Amendment batches.</p>
1 <sup>st</sup> occ: *	Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted before 2003 - S 10(1)(g)	<p><b>Note: 1<sup>st</sup> occ</b>  Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted before 2003 (S</p>



				<p>10(1)(g))  MOA 305 = Sum of all MOA 303  [i.e. Sum of Gross Amount of Stock Option Gains] that satisfies the following:  Type of Plan Granted (refer to no. 14, segment type RFF, qualifier AWA, position 9-13) is equal to ESOP and the Date of Grant of ESOP/ESOW (refer to no. 17, segment type DTM, qualifier 401, position 9-16) is before 01/01/2003</p>
		2 <sup>nd</sup> occ: *	<p>Total Gross Amount of Stock Option Gains from ESOP / ESOW Plans for ESOP granted on or after 2003 and ESOW – S 10(1)(b)</p>	<p>Note: <b>2<sup>nd</sup> occ</b>  MOA 352 = Sum of all MOA 303  [i.e. Sum of Gross Amount of Stock Option Gains] that satisfies the following:  (a) Type of Plan Granted (refer to no. 14, segment type RFF, qualifier AWA, position 9-13) is equal to ESOP and the Date of Grant (refer to no. 17, segment type DTM, qualifier 401, position 9-16) is on or after 01/01/2003  <b>OR</b>  (b) Type of Plan Granted (refer to no. 14, segment type RFF, qualifier AWA, position 9-13) is equal to ESOW, regardless of the Date of Grant.</p>

19. Segment Type – RFF

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RFF</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>AWW</b> 2 <sup>nd</sup> occ: <b>AWX</b>	1 <sup>st</sup> occ: Rec Type 2 <sup>nd</sup> occ: No. of Records	Cannot be blank
9 – 14	6	1 <sup>st</sup> occ: <b>2</b> 2 <sup>nd</sup> occ: *	Trailer No. of Records	Cannot be blank Cannot be blank

20. Segment Type – MOA

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>MOA</b>	Segment Type	Cannot be blank
6 – 8	3	1 <sup>st</sup> occ: <b>711</b>  2 <sup>nd</sup> occ: <b>720</b>	1 <sup>st</sup> occ: Total Gross Amount of Stock Option Gains under ESOP for ESOP granted before 2003 – S 10(1)(g)  2 <sup>nd</sup> occ: Total Gross Amount of Stock Option Gains under ESOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	Cannot be blank

		1 <sup>st</sup> occ: *	Total Gross Amount of Stock Option Gains under ESOP for ESOP granted before 2003 – S 10(1)(g)	<div>Note: 1<sup>st</sup> occ, 2<sup>nd</sup> occ</div> <div>Allow input of 12 bytes and 2 decimals. No comma is allowed.</div> <div>(a) If the Record Indicator (refer to no. 4, segment type RFF, qualifier AWL, position 9 - 10) is O or R, no negative figure is allowed</div> <div>(b) If the Record Indicator is A and you need to declare negative figure, then the maximum number of bytes allowed before decimal point is 13 to include a separate byte for negative sign.</div> <div>Format: S9(12)v99</div> <div>e.g. 123456789012.12, if positive and -123456789012.12, if negative.</div> <div>MOA 711 = Sum of all MOA 305</div>
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		2 <sup>nd</sup> occ: *	Total Gross Amount of Stock Option Gains under ESOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	MOA 720 = Sum of all MOA 352
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## 5b.8 Security Result

### 21. Segment Type – RES

Position	Field Length	Entered	Remarks	Validation
1 – 5	5	<b>RES</b>	Segment Type	Cannot be blank
6 – 7	2	<b>ZZ</b>	Security Identifier	Cannot be blank

## Annex A

<b>List of Country</b>	
<b>Country Name</b>	<b>Country Code</b>
AFGHANISTAN	351
ALBANIA	201
ALGERIA	401
AMERICAN SAMOA	721
ANDORRA	153
ANGOLA	451
ANGUILLA	670
ANTIGUA AND BARBUDA	641
ARGENTINA	601
ARMENIA	217
ARUBA	625
AUSTRALIA	701
AUSTRIA	131
AZERBAIJAN	218
BAHAMAS	642
BAHRAIN	371
BANGLADESH	352
BARBADOS	643
BELARUS	211
BELGIUM	101
BELIZE	644
BENIN	452
BERMUDA	645
BHUTAN	353
BOLIVIA	646
BOTSWANA	453
BRAZIL	602

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BRITISH INDIAN OCEAN TERRITORY	708
BRITISH VIRGIN ISLANDS	671
BRUNEI DARUSSALAM	302
BULGARIA	202
BURKINA FASO	454
BURUNDI	455
CAMBODIA	312
CAMEROON	456
CANADA	501
CAPE VERDE	457
CAYMAN ISLANDS	647
CENTRAL AFRICAN REPUBLIC	458
CHAD	459
CHILE	603
CHRISTMAS ISLAND	709
COCOS KEELING ISLANDS	710
COLOMBIA	604
COMOROS	460
CONGO	461
COOK ISLANDS	722
COSTA RICA	648
CÔTE D'IVOIRE	422
CROATIA	232
CUBA	621
CYPRUS	372
CZECH REPUBLIC	234
DEMOCRATIC PEOPLE'S REPUBLIC OF KOREA	337
DENMARK	102
DJIBOUTI	407
DOMINICA	649
DOMINICAN REPUBLIC	622
ECUADOR	605
EGYPT	402
EL SALVADOR	650
EQUATORIAL GUINEA	462

ERITREA	410
ESTONIA	213
ESWATINI/SWAZILAND	480
ETHIOPIA	408
FALKLAND ISLANDS (MALVINAS)	651
FAROE ISLANDS	141
FEDERATED STATES OF MICRONESIA	736
FIJI	702
FINLAND	132
FRANCE	103
FRENCH GUIANA	652
FRENCH POLYNESIA	723
FRENCH SOUTHERN TERRITORIES	711
GABON	463
GAMBIA	464
GEORGIA	216
GERMANY	104
GHANA	421
GIBRALTAR	154
GREECE	105
GREENLAND	142
GRENADA	653
GUADELOUPE	654
GUAM	724
GUATEMALA	655
GUERNSEY	802
GUINEA	465
GUINEA-BISSAU	466
GUYANA	656
HAITI	657
HEARD MCDONALD AND MCDONALD ISLANDS	712
HONDURAS	658
HONG KONG	332
HUNGARY	205
ICELAND	133

INDIA	354
INDONESIA	303
IRAN	373
IRAQ	374
IRELAND	106
ISLE OF MAN	672
ISRAEL	375
ITALY	107
JAMAICA	659
JAPAN	331
JORDAN	376
KAZAKHSTAN	221
KENYA	423
KIRIBATI	725
KUWAIT	377
KYRGYZ REPUBLIC	219
LAO PEOPLE'S DEMOCRATIC REPUBLIC	313
LATVIA	214
LEBANON	378
LESOTHO	467
LIBERIA	424
LIBYA	403
LIECHTENSTEIN	138
LITHUANIA	215
LUXEMBOURG	108
MACAO	335
MADAGASCAR	425
MALAWI	468
MALAYSIA	304
MALDIVES	355
MALI	469
MALTA	155
MARSHALL ISLANDS	735
MARTINIQUE	661
MAURITANIA	470



MAURITIUS	426
MEXICO	606
MONACO	143
MONGOLIA	338
MONTERRAT	662
MOROCCO	404
MOZAMBIQUE	427
MYANMAR	311
NAMIBIA	471
NAURU	703
NEPAL	356
NETHERLANDS	109
NEW CALEDONIA	704
NEW ZEALAND	705
NICARAGUA	660
NIGER	472
NIGERIA	428
NIUE	726
NORFOLK ISLAND	713
NORTHERN MARIANA ISLANDS	734
NORWAY	134
OMAN	379
PAKISTAN	357
PALAU	737
PALESTINIAN TERRITORIES	386
PANAMA	624
PAPUA NEW GUINEA	706
PARAGUAY	607
PEOPLE'S REPUBLIC OF CHINA	336
PERU	608
PHILIPPINES	305
PITCAIRN	727
POLAND	206
PORTUGAL	111
PUERTO RICO	502

QATAR	380
REPUBLIC OF KOREA	333
REPUBLIC OF MOLDOVA	222
RÉUNION ISLAND	429
ROMANIA	207
RUSSIAN FEDERATION	223
RWANDA	473
SAINT KITTS AND NEVIS	663
SAINT LUCIA	664
SAINT VINCENT AND THE GRENADINES	665
SAMOA	707
SAN MARINO	144
SÃO TOMÉ AND PRÍNCIPE	474
SAUDI ARABIA	381
SENEGAL	475
SEYCHELLES	476
SIERRA LEONE	477
SLOVAK REPUBLIC	235
SLOVENIA	233
SOLOMON ISLANDS	728
SOMALIA	409
SOUTH AFRICA	478
SPAIN	112
SRI LANKA	358
ST HELENA	484
ST PIERRE MIQUELON	505
SUDAN	405
SURINAME	666
SWEDEN	136
SWITZERLAND	137
SYRIAN ARAB REPUBLIC	382
TAIWAN	334
TAJIKISTAN	224
THAILAND	306
TIMOR-LESTE	307

TOGO	481
TOKELAU	729
TONGA	730
TRINIDAD AND TOBAGO	667
TUNISIA	406
TÜRKİYE	152
TURKMENISTAN	225
TURKS AND CAICOS ISLANDS	668
TUVALU	731
U S MINOR ISLANDS	504
UGANDA	431
UKRAINE	212
UNITED ARAB EMIRATES	383
UNITED KINGDOM	110
UNITED REPUBLIC OF TANZANIA	430
UNITED STATES OF AMERICA	503
UNITED STATES VIRGIN ISLANDS	669
URUGUAY	609
UZBEKISTAN	226
VATICAN CITY/HOLY SEE	145
VENEZUELA	610
VIETNAM	314
WALLIS AND FUTUNA	733
WESTERN SAHARA	479
YEMEN	385
ZAMBIA	432
ZIMBABWE	483

## Annex B

The validation for the various ID Numbers will follow the below checking:

Payer Id No	<p>Valid UEN – Business (ROB) as <i>NNNNNNNNNC</i></p> <p>Valid UEN – Local Company (ROC) as <i>YYYYNNNNNC</i> or <i>F000NNNNNC</i> or <i>FΔΔΔNNNNNC</i> where Δ is a space.</p> <p>Valid UEN – Others as <i>SYYPQNNNNC</i> or <i>TYYPQNNNNC</i></p> <p>Valid ASGD as <i>NNNNNNNNNC</i></p> <p>Valid ITR as <i>4NNNNNNNNNC</i></p> <p>Valid CRN as <i>NNNNNNNNNNNC</i></p> <p>Valid MCST as <i>MCSTNNNN</i></p> <p>Valid GSTN as <i>MCNNNNNNNC</i></p> <p><i>C</i> is a check digit</p> <p><i>N</i> is numeric</p> <p><i>YYYY</i> is a year</p> <p><i>TY</i> and <i>SY</i> are the year of issuance, where T represents ‘20’ and S represent ‘19’</p> <p><i>PQ</i> is the entity type, e.g. LL’ represents ‘Limited Liability Partnership’</p> <p>ID No cannot be blank and must not have preceding space(s)</p>
Payee Id No	<p>Valid NRIC with prefix ‘S’/ ‘T’</p> <p>Valid FIN with prefix ‘F’/ ‘G’</p> <p>Valid IMS as <i>NNNNNNNC</i></p> <p>Valid WP as <i>NΔNNNNNNNC</i> where Δ is a space.</p> <p>Valid MIC must consist of 7or 8 alpha-numeric or consists of 12 numeric</p> <p><i>C</i> is a check digit and <i>N</i> is numeric</p> <p>ID No. for type = MIC or PP, must not have preceding space(s)</p>

## Annex C

BANK CODES LIST	
Bank Name	Code
ALLIED IRISH BANKS PLC	8262
AMERICAN EXPRESS BANK LTD	7454
ANEXT BANK	9742
ANZ	7931
ARAB BANK LTD	8253
ARAB BANKING CORPORATION BSC	8217
BAN HIN LEE BANK BERHAD	7038
BANCA COMMERCIAL ITALIANA	7436
BANCA NAZIONALE DEL LAVORO	8332
BANCO DO BRASIL SA	7825
BANGKOK BANK PUBLIC CO. LTD	7047
BANK OF AMERICA NT & SA	7065
BANK OF CHINA	7083
BANK OF HAWAII	8642
BANK OF INDIA	7108
BANK OF MONTREAL	7612
BANK OF NEW ZEALAND	8129
BANK OF SINGAPORE LIMITED	7117
BANK OF TOKYO-MITSUBISHI UFJ LIMITED	7126
BANK ONE	8952
BANKERS TRUST COMPANY	7560
BANQUE BRUXELLES LAMBERT S A	8068
BANQUE FRANCAISE DU COMM EXT	8156
BANQUE INT L A LUXEMBOURG SA	8581
BANQUE PARIBAS	8059
BANQUE WORMS	8244
BARCLAYS BANK PLC	7533

BAYERISCHE LANDESBANK G	7445
BERLINER HANDELS UND FRANK B	8369
BNP PARIBAS	7418
C ITALIANO	8767
CANADIAN IMPERIAL BANK OF C	7773
CHEMICAL BANK	7597
CHIAO TUNG BANK	8235
CHINATRUST COMMERCIAL BANK CO. LTD	9353
CHIRSTIANIA BANK O KERDITKASSE	8457
CHO HUNG BANK	8615
CHUNG KHIAW BANK LIMITED	7162
CIMB BANK BERHAD	7986
CITIBANK NA	7214
CITIBANK SINGAPORE LTD	9201
COMMERZBANK AG, SINGAPORE	8606
COMMONWEALTH BANK OF AUSTRALIA	8208
COMPAGNIE FINANCIERE DE CIC ET	8299
CREDIT ADVICE DIRECT PAYT IIT	9999
CREDIT ADVICE TELEPAYMENT FOR IIT	9980
CREDIT ADVICE TELEPAYMENT FOR PT	9981
CREDIT AGRICOLE CORP & INVESTMENT	7135
CREDIT LYONNAIS	7861
CREDIT SUISSE	7481
DAI ICHI KANGYO BANK LTD	7755
DBS FINANCE LTD	5034
DBS/POSB	7171
DEN DANSKE BANK AKTIESELSKAB	8138
DEUTSCHE BANK AG	7463
DNB NOR BANK ASA	7737
DRESDNER BANK AG	7393
FAR EASTERN BANK LTD	7199
FIRST COMMERCIAL BANK	7764
FIRST NATIONAL BANK OF BOSTON	7843

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FOREIGN CHEQUE	9998
FOUR SEAS BANK LTD	7223
GREAT PACIFIC FINANCE LTD	5006
HABIB BANK LIMITED	7409
HANIL BANK	8758
HILL SAMUEL BANK	8633
HL BANK	7287
HONG LEONG FINANCE	5027
HSBC BANK (SINGAPORE) LIMITED	9548
HSBC SINGAPORE BRANCH	7232
ICICI BANK	9186
INDIAN BANK	7241
INDIAN OVERSEAS BANK	7250
INDUSTRIAL AND COMMERCIAL BANK	7269
INDUSTRIAL AND COMMERCIAL B O C	8712
INDUSTRIAL BANK OF KOREA	8730
INTERNATIONAL BANK OF SINGAPORE LTD	7676
INTERNATIONAL NEDERLANDEN	8509
INTESA SANPAOLO S.P.A.	8350
JPMORGAN CHASE BANK	7153
KANSALLIS OSAKE PANKKI	8448
KEPPEL TAT LEE BANK	7029
KOREA EXCHANGE BANK	7490
KOREA FIRST BANK	8660
KREDIETBK	8703
KRUNG THAI BANK PCL	8785
LANDESBANK BADEN-WURTTENBERG	8873
LEE WAH BANK LIMITED	7296
LONG TERM CREDIT BANK OF JAPAN	8022
MALAYAN BANKING BERHAD	9636
MAYBANK SINGAPORE LIMITED	7302
MEES PIERO NV	8697
MITSUBISHI TRUST AND BANKING COR	8475

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MIZUHO CORP BANK	7621
MONETARY AUTHORITY OF SINGAPORE	9803
MONEY ORDER	9997
MONTE DEI PASCHI DI SIENA	8411
MORGAN GRENFELL AND CO LTD	8536
MORGAN GUARANTY TRUST CO OF NY	7694
MOSCOW NARODNY BANK LIMITED	7427
NAT CANADA	8679
NATIONAL AUSTRALIA BANK LTD	8077
NATIONAL BANK OF KUWAIT S A K	8280
NATIONAL WESTMINSTER BANK PLC	7551
NATIONSBANK OF NTH CAROLINA NA	7700
NORDEA BANK AB S'PORE BRANCH	8518
NORW B MIN	8651
OCBC	7339
OUB GIRO	9901
OUB-SBA	9904
OVERSEA UNION BANK LTD	7348
PHILIPPINE NATIONAL BANK	7870
POSB GIRO	9900
POSB-IRAS	9907
POSB-SBA	9903
POST OFFICE SAVINGS BANK	9812
POSTIPANKK	8721
PT BANK EKSPOR IMPOR INDONESIA	8749
PT BANK NEGARA INDONESIA (PERSERO)	7056
QATAR NATIONAL BANK SAQ	9326
RABOBANK NEDERLAND	8439
RBS	7010
REPUBLIC NATIONAL BANK OF NY	8563
RHB BANK BERHAD	7366
SAKURA BANK	7320
SING INVESTMENTS & FINANCE LTD	5033

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SINGAPURA FINANCE	5029
SKANDINAVISKA ENSKILDA BANKER AB (PUBL)	8527
SOCIETE GENERALE	7852
STANDARD CHARTERED BANK	7144
STANDARD CHARTERED BANK (SINGAPORE) LIMITED	9496
STATE BANK OF INDIA	7791
SUMITOMO MITSUI BANKING CORPORATION	7472
SUMITOMO TRUST AND BANKING CO LTD	8101
SVENSKA HANDALSBANKEN	8493
TAT LEE BANK LTD	7588
THAI FARMERS BANK PCL	8776
THE ASAHI BANK LIMITED	8305
THE BANK OF EAST ASIA LTD	7092
THE BANK OF NEW YORK	7728
THE BANK OF NOVE SCOTTA	7658
THE BANK OF YOKOHAMA LTD	8484
THE COMMERCIAL BANK OF KOREA L	7995
THE DAIWA BANK LTD	7922
THE HOKKAIDO TAKUSHOKU BANK L	8323
THE INDUSTRIAL BANK OF JAPAN LTD	7816
THE KHANGTUNG PROVINCIAL BANK	7278
THE MITSUBISHI BANK LIMITED	7506
THE MITSUI TRUST AND BANKING C LTD	8095
THE NIPPON CREDIT BANK LTD	8378
THE NORINCHU KIN BANK	8688
THE ROYAL BANK OF CANADA	7667
THE ROYAL BANK OF SCOTLAND PLC	8271
THE TOKAI BANK LTD	7834
THE TOYO TRUST BANKING CO LTD	8396
TRUST BANK SINGAPORE LIMITED	9801
UBS AG	7685
UCO BANK	7357
UFJ BANK LIMITED	7807

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UMBC FINANCE LTD	5031
UNIBANK OF DENMARK AS	8554
UNICREDIT BANK AG	8855
UNION BANK OF SWITZERLAND	7904
UNION DE BANQUE ARABES ET F U	8110
UNITED OVERSEAS FINANCE LTD	5032
UOB	7375
UOB GIRO	9902
UOB-IRAS	9905
UOB-SBA	9906
WESTDEUTSCHE LANDESBANK G	8624
WESTPAC BANKING CORPORATION	7889
YASUDA TRUST AND BANKING CO LTD	8387