

# APPENDIX 8A

Value of Benefits-in-Kind for the Year Ended 31 Dec 2023  
(Fill in this form if applicable and give it to your employee by 1 Mar 2024)

Full Name of Employee as per NRIC / FIN VIATOR TEE Tax Ref No: T0355696K

## 1. Place of Residence provided by Employer (See Explanatory Note 12)

Address: 447 JURONG WEST STREET 42 #04-278 SINGAPORE 640447	Period of occupation:	No. of days:
Number of employee(s) sharing the premises (exclude family members who are not employees):		

## 2. Accommodation and related benefits provided by Employer (See Explanatory Note 12):

a. Annual Value (AV) of Premises for the period provided (state apportioned amount, if applicable)	
b. Value of Furniture & Fitting (Mandatory if 2a is completed): (i) 40% of AV if premises is partially furnished or (ii) 50% of AV if premises is fully furnished	
c. Rent paid by employer including rental of Furniture & Fittings (state apportioned amount, if applicable): (Mandatory if the rent is paid by the employer)	
d. Taxable Value of Place of Residence: (2a + 2b) or 2c	
e. Total Rent paid by employee for Place of Residence	
f. Total Taxable Value of Place of Residence (2d - 2e)	.....

g. Utilities/Telephone/Pager/Suitcase/Golf Bag & Accessories/Camera/Electronic Gadgets (e.g. Tablet, Laptop, etc) [Actual Amount]	
h. Driver [ Annual Wages X (Private / Total Mileage)]	
i. Servant / Gardener / Upkeep of Compound [Annual wages or actual amount paid by employer to a company to perform these services]	
j. Taxable value of utilities and housekeeping costs (2g +2h + 2i)	.....

## 3. Hotel Accommodation Provided (See Explanatory Note 12)

a. Actual cost of hotel accommodation/ Serviced Apartment within hotel building	
b. Amount paid by the employee	
c. Taxable Value of Hotel Accommodation (3a - 3b)	.....

## 4. Others

- a. Cost of home leave passages and incidental benefits provided to employee and his family:  
(See Explanatory Note 12) .....
- b. Interest payment made by the employer to a third party on behalf of an employee and/or interest benefits arising from loans provided by employer interest free or at a rate below market rate to the employee who has substantial shareholding or control or influence over the company (See Explanatory Note 12): .....
- c. Insurance premiums paid by the employer (See Explanatory Note 12): .....
- d. Free or subsidised holidays including air passage, etc.: .....
- e. Educational expenses including tutor provided (See Explanatory Note 12): .....
- f. Entrance/transfer fees and annual subscription to social or recreational clubs: .....
- g. Gains from assets, e.g. vehicles, property, etc. sold to employees at a price lower than open market value: .....
- h. Full cost of motor vehicles given to employee: .....
- i. Car benefits (See Explanatory Note 12): .....
- j. Other non-monetary awards/benefits which do not fall within the above items (See Explanatory Note 12): .....

TOTAL VALUE OF BENEFITS-IN-KIND (ITEMS 2 TO 4) TO BE REFLECTED IN ITEM d9 OF FORM IR8A

Name of Employer: .....

Address of Employer: .....

Name of authorised person making the declaration	Designation	Tel. No./Email	Signature	Date
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