

2015

## APPENDIX 8A

Value of Benefits-in-Kind for the Year Ended 31 Dec 2014

(Fill in this form if applicable and give it to your employee by 1 Mar 2015 for his submission together with his Income Tax Return)

Full Name of Employee as per NRIC / FIN ..... Tax Ref No : .....  
\$

## 1. Place of Residence provided by Employer (Enter "NA" for items that are not applicable) – See Paragraph 14 of the Explanatory Notes

Address :	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 (Enter "NA" for items that are not applicable):

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 <b>partially</b> furnished or (ii) 50% of AV if premises is <b>fully</b> furnished	
c. Rent paid to landlord including rental of Furniture & Fittings (state apportioned amount, if applicable) : (Mandatory if 2a and 2b are not completed)	
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 [Actual Amount]	
j. Taxable value of utilities and housekeeping costs (2g +2h + 2i)	.....

## 3. Hotel Accommodation Provided (Enter "NA" for items that are not applicable) – See Paragraph 14 of the Explanatory Notes

a. Actual 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 No. of passages for self: ..... Spouse: ..... Children: .....  
(See paragraph 15 of the Explanatory Notes)  
Pioneer/export/pioneer service/OHQ Status was awarded or granted extension prior to 1 Jan 2014: Yes ☐ No ☐
- 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 : .....
- c. Life insurance premiums paid by the employer : .....
- d. Free or subsidised holidays including air passage, etc. : .....
- e. Educational expenses including tutor provided : .....
- f. Non-monetary awards for long service (for awards exceeding \$200 in value) : .....
- g. Entrance/ transfer fees and annual subscription to social or recreational clubs : .....
- h. Gains from assets, e.g. vehicles, property, etc. sold to employees at a price lower than open market value : .....
- i. Full cost of motor vehicles given to employee : .....
- j. Car benefits (See paragraph 16 of the Explanatory Notes) .....
- k. Other non-monetary benefits which do not fall within the above items .....

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.

Signature

Date