

FORM IR21

Comptroller of Income Tax
55 Newton Road
Revenue House
Singapore 307987

NOTIFICATION OF A NON-CITIZEN EMPLOYEE'S CESSATION OF EMPLOYMENT OR DEPARTURE FROM SINGAPORE

Tel: 1800-3568300
Fax: 6351 2707
Website: [http:// www.iras.gov.sg](http://www.iras.gov.sg)

This form is to be completed by the employer. It will take about 10 minutes to complete. Please get ready the employee's personal particulars and employment income details for the year of cessation and the prior year. Do read the explanatory notes when completing this form.

A TYPE OF FORM IR21 (Please cross (x) where appropriate) – See Explanatory Note 6

1	<input type="checkbox"/>	Original	2	<input type="checkbox"/>	Additional, this is in addition to Form IR21 dated _____	3	<input type="checkbox"/>	Amended, this supersedes Form IR21 dated _____
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B EMPLOYER'S PARTICULARS

1 *Company's Tax Ref No	2 Company's Name
3 Company's Address Blk/Hse No	Storey/Unit
Street Name	Singapore Postal Code

C EMPLOYEE'S PERSONAL PARTICULARS

1 Full Name of Employee as per NRIC / FIN (Mr/Mrs/Miss/Mdm)			
2 Identification No.			
NRIC	FIN	Malaysian IC (if applicable)	
3 Mailing Address (Please inform your employee to update his/her latest contact details with IRAS.)			
4 Date of Birth	5 Gender*	(Male/Female)	6 Nationality
7 Marital Status	8 Contact No.	9 Email Address	

D EMPLOYEE'S EMPLOYMENT RECORDS

10 Date of Arrival (DD/MM/YY)	11 Date of Commencement (DD/MM/YY)	12 Date of Cessation/Overseas Posting (DD/MM/YY)	13 Date of Departure (DD/MM/YY)
14 Date of Resignation / Termination Notice Given (DD/MM/YY)		15 Designation	
16 Give reasons if less than one month's notice is given to IRAS before employee's cessation (See Explanatory Note 3)			
<input type="checkbox"/> Absconded / Left without notice <input type="checkbox"/> Immediate Resignation / Short Notice			
<input type="checkbox"/> Resigned whilst overseas / on Home Leave <input type="checkbox"/> Others. Give details: _____			
17 Amount of Monies Withheld pending Tax Clearance (See Explanatory Note 4) S\$ Cts	18 Are these all the monies you can withhold from the date of notification of resignation / termination / overseas posting? <input type="checkbox"/> Yes <input type="checkbox"/> No. Give reasons below		
	Please provide reasons if "No" is checked <input type="checkbox"/> Resigned after payday <input type="checkbox"/> Salary already paid via bank		
	<input type="checkbox"/> Did not return from leave <input type="checkbox"/> Employee owes company monies		
	<input type="checkbox"/> Others. Give details: _____		
19 Date Last Salary Paid (DD/MM/YY)	20 Amount of Last Salary Paid	21 Period applicable for Last Salary Paid	
22 Name of Bank to which the employee's salary is credited		23 Name & Tel No of New Employer, if known	
24 Employee's Income Tax Borne by Employer <input type="checkbox"/> No <input type="checkbox"/> Yes, Fully borne <input type="checkbox"/> Yes, Partially borne. ** (See Explanatory Note 10) Give details: _____			

E SPOUSE'S AND CHILDREN'S PARTICULARS (Please complete for dependants' relief claims) – See Explanatory Note 11

1 Name of Spouse	2 Date of Birth	3 Ident No.	4 Date of Marriage
5 Nationality	6 Is spouse's annual income more than \$4,000?		
	<input type="checkbox"/> Yes Please specify the name and address of spouse's current employer, if known		
	<input type="checkbox"/> No		
7 Children's Particulars (To provide the name of children according to the order of birth)			
No.	Name of Child	Gender	Date of Birth
1			
2			
3			
4			

FOR OFFICIAL USE

1	APP/ATT	4	Dfee/ESOP/EXCPF/LS	7	TOT	MS	Std / Trnee / DTR / EMB / NRE / NOR / SA / NCB/ RB / CR / Decd / incpl / Nsgd / Addr	Date Received:
								Finalised by & Date:

* Please delete where not applicable

** Please cross (x) appropriate box (if applicable)

FORM IR21

F INCOME RECEIVED / TO BE RECEIVED DURING THE YEAR OF CESSATION / DEPARTURE AND THE PRIOR YEAR			
Employee's Name:		FIN / NRIC No.:	
Provide amount for each of the relevant year(s) on calendar year basis			
	Year of Cessation	Year Prior to Year of Cessation	
	D D / M M / Y Y	D D / M M / Y Y	
	From		
	To		
	S\$	S\$	¢
INCOME			
1 Gross Salary, Fees, Leave Pay, Wages and Overtime Pay			
2 (a) Contractual bonus (See Explanatory Note 13a)			
(b) Non-Contractual Bonus (See Explanatory Note 13b)			
State date of payment (DD/MM/YYYY)			
3 Director's Fees (See Explanatory Note 13c)			
Approved at the company's AGM/EGM on (DD/MM/YYYY)			
4 OTHERS			
(a) Gross Commission			
(b) Allowances (See Explanatory Note 13d)			
(c) Gratuity / Ex-Gratia			
(d) Payment-In-Lieu of Notice / Notice Pay			
(e) Compensation for Loss of Office (See Explanatory Note 14)			
Provide reason and basis of arriving at the amount (Excluding any Notice Pay which should be reflected at 4(d) above)			
(f) Retirement Benefits including gratuities/pension/commutation of pension/lump sum payments etc. from Pension/Provident Fund			
Name of Fund: _____			
Date of Payment: _____			
(g) Contributions made by employer to any Pension/Provident Fund constituted outside Singapore. (See Explanatory Note 15)			
Name of Fund: _____			
(h) Excess/Voluntary contribution to CPF by employer (See Explanatory Note 16 and complete the Form IR8S)			
(i) Total Gross Amount of Gains from ESOP/ ESOW (See Explanatory Note 17 and complete Appendix 2)			
Cross [x] the box if ESOP/ESOW was granted but unexercised			
<input type="checkbox"/> ESOP/ESOW granted before 1 Jan 2003 <input type="checkbox"/> ESOP/ESOW granted on or after 1 Jan 2003 and tracking option applies			
(j) Value of Benefits-in-kind (To cross [x] the box if Appendix 1 is completed) <input type="checkbox"/>			
SUBTOTAL OF ITEMS 4(a) to 4(j)			
TOTAL OF ITEMS 1 TO 4			
DEDUCTIONS			
5 EMPLOYEE'S COMPULSORY contribution to *CPF/Approved Pension or Provident Fund			
Name of Fund: _____			
6 DONATIONS deducted through salaries for: Yayasan Mendaki Fund /Community Chest of S'pore/ SINDA/ CDAC/ ECF/ Other tax exempt donations			
7 Contributions deducted through salaries for Mosque Building Fund			
G DECLARATION			

I, the undersigned, hereby give notice under Section 68 of the Income Tax Act, that the employee named in this form will cease to be employed and/or will probably leave Singapore on the date(s) stated. I also certify that the information given in this form and in any documents attached is true, correct and complete.

Full Name of Authorised Personnel	Designation	Signature	Date
Name of Contact Person	Contact No.	Fax No.	Email Address