

DETAILS OF GAINS OR PROFITS FROM EMPLOYEE STOCK OPTION (ESOP) / OTHER FORMS OF EMPLOYEE SHARE OWNERSHIP (ESOW) PLANS FOR THE YEAR ENDED 31 DEC 2016

Fill in this form and give to your employee / submit to IRAS (if required – see paragraph 2 of the explanatory notes) by 1 Mar 2017. Please read the explanatory notes when completing this form.

Tax Ref. (NRIC/FIN): _____ Full Name of Employee as per NRIC / FIN: _____

Company Registration Number / UEN	Name of Company	Indicate Type of Plan Granted: 1) ESOP or 2) ESOW	Date of grant	Date of exercise of ESOP or date of vesting of ESOW Plan (if applicable). If moratorium (i.e. selling restriction) is imposed, state the date the moratorium is lifted for the ESOP/ESOW Plans	Exercise Price of ESOP / or Price Paid/ Payable per Share under ESOW Plan (\$)	Open Market Value Per share as at the Date of Grant of ESOP/ ESOW Plan (\$)	Open Market Value Per Share as at the Date Reflected at Column (d) of this form (\$)	Number of Shares Acquired	Gains from ESOP / ESOW Plans				
									Gross Amount Qualifying for Income Tax Exemption under: -			****Gross Amount not Qualifying for Tax Exemption (\$)	Gross Amount of gains from ESOP / ESOW Plans (\$)
									*ERIS (SMEs)	**ERIS (All Corporations)	***ERIS (Start-ups)		
(a)	(b)	(c1)	(c2)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)
SECTION A: EMPLOYEE EQUITY-BASED REMUNERATION (EEBR) SCHEME												(l) = (g-e) x h	(m) = (l)
(I) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION A													
SECTION B: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) SMEs									(i) = (g-f) x h			(l) = (f-e) x h	(m) = (i) + (l)
(II) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION B													
SECTION C: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) ALL CORPORATIONS										(j) = (g-f) x h		(l) = (f-e) x h	(m) = (j) + (l)
(III) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION C													
SECTION D: EQUITY REMUNERATION INCENTIVE SCHEME (ERIS) START-UPS											(k)=(g-f) x h	(l) = (f-e) x h	(m)=(k) + (l)
(IV) TOTAL OF GROSS ESOP/ESOW GAINS IN SECTION D													
SECTION E : TOTAL GROSS AMOUNT OF ESOP/ESOW GAINS (I+II+III+IV) (THIS AMOUNT IS TO BE REFLECTED IN ITEM d8 OF FORM IR8A)													

ERIS (SMEs) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 June 2000 and on or before 31 Dec 2013/ restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 by a qualifying company under the ERIS (SMEs)

** ERIS (ALL CORPORATIONS) – This is only applicable to gains derived from the exercise of ESOP granted on or after 1 April 2001 and on or before 31 Dec 2013/ restricted ESOW granted on or after 1 Jan 2002 and on or before 31 Dec 2013 by a qualifying company under the ERIS (ALL CORPORATIONS)*

***ERIS (START-UPS) – This is only applicable to gains derived from the exercise of ESOP / restricted ESOW granted on or after 16 Feb 2008 and on or before 15 Feb 2013 and within 3 years' of the qualifying company's incorporation.*

*See paragraph 4 of the Explanatory Notes of Appendix 8B

DECLARATION

We certify that on the date of grant of ESOP / ESOW plan, all the conditions (with reference to each respective scheme) stated in paragraph 4 and 5 of the Explanatory notes had been met.

Company Registration No. : _____ Name of Employer : _____ Date of incorporation [For ERIS (Start-ups only)] : _____

Name of authorised person making the declaration: _____ Signature : _____ Designation : _____ Tel : _____ Date : _____