2016

APPENDIX 8A

Value of Benefits-in-Kind for the Year Ended 31 Dec 2015
(Fill in this form if applicable and give it to your employee by 1 Mar 2016 for his submission together with his Income Tax Return)

ull N	me of Employee as per NRIC / FIN	Ta	ax Ref No :	
				\$
	ce of Residence provided by Employer (Enter "NA" for items the			7
Addr	ess:	Period of occupation :	No. of days :	
Num	per of employee(s) sharing the premises (exclude family members w	who are not employees):		
2. Ac	commodation and related benefits provided by Employer (Ente	r "NA" for items that are n	ot applicable):	
a. <i>F</i>	nnual Value (AV) of Premises for the period provided (state apportion	oned amount, if applicable)]
(alue of Furniture & Fitting (Mandatory if 2a is completed) : 40% of AV if premises is partially furnished or) 50% of AV if premises is fully furnished			
c. F	ent paid to landlord including rental of Furniture & Fittings (state app. Mandatory if 2a and 2b are not completed)	portioned amount, if applicat	ble):	
d. 1	axable Value of Place of Residence : (2a + 2b) or 2c			
	otal Rent paid by employee for Place of Residence			
f. T e	tal Taxable Value of Place of Residence (2d – 2e)			
Ľ	ilities/Telephone/Pager/Suitcase/Golf Bag & Accessories/Cameraptop, etc) [Actual Amount]	a/Electronic Gadgets (e.g	Tablet,	
	river [Annual Wages X (Private / Total Mileage)]			
	ervant / Gardener / Upkeep of Compound nnual wages or actual amount paid by employer to a company to pe	erform these services]		
	exable value of utilities and housekeeping costs (2g +2h + 2i)	•	•	
3. Ho	el Accommodation Provided (Enter "NA" for items that are not	applicable) – (See Explan	atory Note 14)	
a. Ac	ual Hotel accommodation/Serviced Apartment within hotel building			7
	ount paid by the employee			
c. Ta	xable Value of Hotel Accommodation (3a - 3b)			
i. Otl a.		. of passages for self:	Spouse: Children	າ:
	Pioneer/export/pioneer service/OHQ Status was awarded or grante	ed extension prior to 1 Jan 2	004: Yes ☐ No ☐	
b.	Interest payment made by the employer to a third party on behal provided by employer interest free or at a rate below market rate to influence over the company:	If of an employee and/or in	terest benefits arising from loa	
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 recreation	onal clubs :		
h.	Gains from assets, e.g. vehicles, property, etc. sold to employees a	at a price lower than open m	arket value :	
i.	Full cost of motor vehicles given to employee :			
j.	Car benefits (See Explanatory Note 16)			
k.	Other non-monetary benefits which do not fall within the above item	ns		
	TOTAL VALUE OF BENEFITS-IN-KIND (ITEMS 2 TO 4) TO BE R	REFLECTED IN ITEM d9 OI	FORM IR8A	
Nam	e of Employer :			
Addr	ess of Employer:			
	e of authorised person making the declaration Des	signation To	el. No. Signature	Date