

2017

APPENDIX 8A

Value of Benefits-in-Kind for the Year Ended 31 Dec 2016

(Fill in this form if applicable and give it to your employee by 1 Mar 2017 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 Explanatory Note 14)

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 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 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 / 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 (Enter "NA" for items that are not applicable) – (See Explanatory Note 14)

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 (See paragraph 15 of the Explanatory Notes) No. of passages for self: Spouse: Children:
- 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 Explanatory Note 16)
- 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