

### PAT- IRAS File Specification Note Release 10.0

Please be informed that **IRAS Interface File Specification Release 10.0** has been released to replace the **existing IRAS Interface File Specification Release 9.0** for the upcoming IRAS exercise **2015**.

There are some changes in the IRAS File Specification. Hence please ensure your files conform to **IRAS File Specification Release 10.0** for submission of employment income through PAT system in year **2015**.

To get a copy of the latest **IRAS File Specification Release 10.0**, please download [here](#) or simply click on Resources (on the main page of PAT website, before logging in) and go to File Specifications section to download.

The summary of changes incorporated into the latest Interface File Specification is provided below.

#### Summary of the changes

S/N	Affected Forms	File Specification Enhancements
1	IR8A	<p><b>(i)</b> If Payee's ID type RFF segment, qualifier AWM is 6 (i.e. Passport No) or 5 (i.e. Malaysian I/C), Employee's designation (segment type is NAD PE, position 50 -79) must be "DIRECTOR" or its variations, ( i.e. it must contain the word "DIRECTOR") or "SEAMAN" or "SEAMEN" or "SEAFARER".</p> <p><b>(ii)</b> Nationality Code, 300(Permanent Resident) will be removed with effect from YA2015.Please use the original nationality of the employee in RFF segment, AWO segment.</p>
2	A8A	<p><b>(i)</b>A new Appendix 8A (A8A) file format will be introduced and used from YA 2015 onwards. Please use the new A8A file format from YA 2015 submission and use the old A8A file format for amendment file submission of previous YA (e.g, YA2013, YA2014).</p>
3	A8B	<p><b>(i)</b> Nationality Code, 300(Permanent Resident) will be removed with effect from YA2015.Please use the original nationality of the employee in RFF segment, AWO segment.</p>
4	New validation rules for A8B Section A Stocks	<p>In Segment Type GIS, Stock Type Identifier (i.e. Section A Stocks) <b>ESOP</b></p> <p>If two of the same records in section A have the same information in the below fields, an error message "Section A (EEBR) –Duplicate sub-record exists. Please combine the same transaction in one record." will appear and file upload will not be accepted.</p> <ul style="list-style-type: none"> <li>-Registration Number/ UEN Number of Company, segment type NAD, Position 9 – 20</li> <li>-Name of the Company , segment type NAD, Position 50 – 69 and 85 – 104</li> <li>-Type of plan granted , segment type RFF, qualifier AWA</li> <li>-Date of Exercise of Stock Option , segment type DTM, qualifier</li> </ul>

		<p>400</p> <ul style="list-style-type: none"> <li>-Date of Grant, segment type DTM, qualifier 401</li> <li>-Exercise Price of Stock Option, segment type MOA, qualifier 300</li> <li>-Open Market Value Per Share as at the Date of Exercise, segment type MOA, qualifier 301</li> <li>-Open Market Value Per Share as at the Date of Grant, segment type MOA, qualifier 350</li> <li>-No. of Shares Acquired, segment type QTY, qualifier 500</li> </ul>
5	New validation rules for A8B Section B Stocks	<p>In Segment Type GIS, Stock Type Identifier (i.e. Section B Stocks)  <b>EESOP</b></p> <p>If two same records in section B having the following same information will not be accepted and will show the error message "Section B (ERIS) SMEs –Duplicate sub-record exists. Please combine the same transaction in one record." File upload will not be accepted.</p> <ul style="list-style-type: none"> <li>-Registration Number/ UEN Number of Company, segment type NAD, Position 9 – 20</li> <li>-Name of the Company , segment type NAD, Position 50 – 69 and 85 – 104</li> <li>-Type of plan granted , segment type RFF, qualifier AWF</li> <li>-Date of Exercise of Stock Option ,DTM segment, qualifier 411</li> <li>-Date of Grant, segment type DTM, qualifier 410</li> <li>-Exercise Price of Stock Option, segment type MOA, qualifier 311</li> <li>-Open Market Value Per Share as at the Date of Exercise, segment type MOA, qualifier 313</li> <li>-Open Market Value Per Share as at the Date of Grant, segment type MOA, qualifier 312</li> <li>-No. of Shares Acquired, segment type QTY, qualifier 510</li> </ul>
6	New validation rules for A8B Section C Stocks	<p>In Segment Type GIS, Stock Type Identifier (i.e. Section C Stocks)  <b>CSOP</b></p> <p>If two of the same records in section C have the same information, an error message will be displayed as follows "Section C (ERIS) All Corporations –Duplicate sub-record exists. Please combine the same transaction in one record." File upload will not be accepted.</p> <ul style="list-style-type: none"> <li>-Registration Number/ UEN Number of Company, segment type NAD, Position 9 – 20</li> <li>-Name of the Company , segment type NAD, Position 50 – 69 and 85 – 104</li> <li>-Type of plan granted , segment type RFF, qualifier AWG</li> <li>-Date of Exercise of Stock Option ,DTM segment, qualifier 421</li> <li>-Date of Grant, segment type DTM, qualifier 420</li> <li>-Exercise Price of Stock Option, segment type MOA, qualifier 331</li> <li>-Open Market Value Per Share as at the Date of Exercise, segment type MOA, qualifier 333</li> <li>-Open Market Value Per Share as at the Date of Grant, segment type MOA, qualifier 332</li> <li>-No. of Shares Acquired, segment type QTY, qualifier 520</li> </ul>

7	New validation rules for A8B Section D Stocks	<p>In Segment Type GIS, Stock Type Identifier (i.e. Section D Stocks) <b>NSOP</b></p> <p>If two of the same records in section D have the same information, an error message will be displayed as follows          "Section D (ERIS) Start-ups–Duplicate sub-record exists. Please combine the same transaction in one record." File upload will not be accepted.</p> <ul style="list-style-type: none"> <li>-Registration Number/ UEN Number of Company, segment type NAD, Position 9 – 20</li> <li>-Name of the Company , segment type NAD, Position 50 – 69 and 85 – 104</li> <li>-Type of plan granted , segment type RFF, qualifier AWB</li> <li>-Date of Exercise of Stock Option ,DTM segment, qualifier 431</li> <li>-Date of Grant, segment type DTM, qualifier 430</li> <li>-Exercise Price of Stock Option, segment type MOA, qualifier 340</li> <li>-Open Market Value Per Share as at the Date of Exercise, segment type MOA, qualifier 342</li> <li>-Open Market Value Per Share as at the Date of Grant, segment type MOA, qualifier 341</li> <li>-No. of Shares Acquired, segment type QTY, qualifier 530</li> </ul>
<b>S/N</b>	<b>Affected Software</b>	<b>PAT Software Enhancements</b>
1	PAT File Validator	Existing release 1.06 will be replaced by release 1.07

**PAT File Validator for validating your Upload Files**

Please note that PAT File Validator has been upgraded from Version 1.06 to Version 1.07.

You are encouraged to use the PAT File Validator Version 1.07 to ensure that your files conform to IRAS Interface File Specification Release 10.0 before uploading them to the PAT system.

It will help to minimize the number of errors encountered during your actual submission and to reduce the overhead time in the validation process of your files.

**Annex A: List of numeric fields and their number format**

**Note:** No change in the below list of numeric fields for IR8A,IR8S,old A8A file format and A8B.The number formats for new A8A file format are added in as per **IRAS Interface File Specification Release 10.0**.

**(a) IR8A**

No	Segment & Qualifier	Field Description	Format	Accepts Negative	
				Original	Amendment
Details					
1	MOA 128	Total amount	S9(9)		✓
2	MOA 367	Donation	S9(5)		✓

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3	MOA 368	CPF/Designated pension/fund	S9(7)		✓
4	MOA 67	Insurance	S9(5)		✓
5	MOA 776	Salary	S9(9)		✓
6	MOA 369	Bonus	S9(9)		✓
7	MOA 340	Director's fee	S9(9)		✓
8	MOA 275	Others	S9(9)		✓
9	MOA 265	Gross commission	S9(9)v99		✓
10	MOA 341	Pension	S9(9)v99		✓
11	MOA 342	Transport allowance	S9(9)v99		✓
12	MOA 343	Entertainment allowance	S9(9)v99		✓
13	MOA 344	Other allowance	S9(9)v99		✓
14	MOA 345	Gratuity/Notice-in-lieu/Ex-gratia	S9(9)v99		✓
15	MOA 346	Retirement benefit till 31/12/92	S9(9)v99		✓
16	MOA 347	Retirement benefit from 1993	S9(9)v99		✓
17	MOA 348	Contribution made by employer to pension/fund	S9(9)v99		✓
18	MOA 349	Excess/voluntary contribution to CPF by employer	S9(9)v99		✓
19	MOA 350	Gain/profit from share option for S10(1)(b)	S9(9)v99		✓
20	MOA 351	Value of benefits-in-kind	S9(9)v99		✓
21	MOA 352	Employee voluntary contribution (overseas posting)	S9(7)		✓
22	MOA 366	Contributions for Mosque Building Fund	S9(5)		✓
23	MOA 370	Exempt Income/Income subject to Tax Remission	S9(9)		✓
24	MOA 371	Amount of employment Income for which the tax is borne by employer	S9(9)		✓
25	MOA 372	Fixed amount of income tax liability for which tax borne by employee	S9(9)		✓
26	MOA 373	Compensation/Retrenchment	S9(9)v99		✓
27	MOA 374	Gain/profit from share option for S10(1)(g)	S9(9)		✓
<b>Trailer</b>					
28	MOA 353	Total amount of Payment	S9(12)		✓
29	MOA 354	Total amount of salary	S9(12)		✓
30	MOA 355	Total amount of bonus	S9(12)		✓
31	MOA 356	Total amount of director's fee	S9(12)		✓
32	MOA 357	Total amount of others	S9(12)		✓
33	MOA 358	Total amount of donation	S9(12)		✓
34	MOA 359	Total amount of CPF	S9(12)		✓
35	MOA 360	Total amount of Insurance	S9(12)		✓
36	MOA 361	Total amount of Contribution for Mosque Building Fund	S9(12)		✓
37	MOA 362	Total amount of exempt income	S9(12)		✓
38	MOA 363	Total amount of employment income for which the tax is borne by employer	S9(12)		✓
39	MOA 364	Total amount of income tax liability for which is tax is borne by employee	S9(12)		✓

**(b) IR8S**

No	Segment & Qualifier	Field Description	Format	Accepts Negative	
				Original	Amendment
<b>SECTION A: JAN-DEC</b>					
1	MOA 400	Ordinary wages	S9(7)v99		✓
2	MOA 401	Employer CPF contribution for ordinary wages	S9(7)v99		✓
3	MOA 402	Employee CPF contribution for ordinary wages	S9(7)v99		✓
4	MOA 404	Additional wages	S9(7)v99		✓
5	MOA 405	Employer CPF contribution for additional wages	S9(7)v99		✓
6	MOA 406	Employee CPF contribution for additional wages	S9(7)v99		✓
<b>SECTION A: TTL</b>					
7	MOA 400	Ordinary wages	S9(7)		✓
8	MOA 401	Employer CPF contribution for ordinary wages	S9(7)		✓
9	MOA 402	Employee CPF contribution for ordinary wages	S9(7)		✓
10	MOA 404	Additional wages	S9(7)		✓
11	MOA 405	Employer CPF contribution for additional wages	S9(7)		✓
12	MOA 406	Employee CPF contribution for additional wages	S9(7)		✓
<b>SECTION B</b>					
13	MOA 408	Employer contribution	S9(7)		✓
14	MOA 409	Employee contribution	S9(7)		✓
<b>SECTION C</b>					
15	MOA 410	Additional wages	S9(7)		✓
16	MOA 411	Amount of refund applicable to employer contribution	S9(7)		✓
17	MOA 412	Amount of refund applicable to interest on employer contribution	S9(7)		✓
18	MOA 413	Amount of refund applicable to employee contribution	S9(7)		✓
19	MOA 414	Amount of refund applicable to interest on employee contribution	S9(7)		✓

**(c) A8A Old**

No	Segment & Qualifier	Field Description	Format	Accepts Negative	
				Original	Amendment
<b>1st MOA</b>					
1	MOA 500	Value of place of residence	S9(7)v99		✓
2	MOA 501	Annual value/rent paid by employer	S9(7)v99		✓
3	MOA 502	Rent paid by employee	S9(7)v99		✓
4	MOA 503	Total value of furniture, etc	S9(7)v99		✓

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5	MOA 504	Total value of hotel accommodation	S9(7)v99		✓
6	MOA 505	Home leave passage	S9(7)v99		✓
7	MOA 506	Interest payment made by employer	S9(7)v99		✓
8	MOA 507	Life insurance premium paid by employer	S9(7)v99		✓
9	MOA 508	Free/subsidized holiday	S9(7)v99		✓
10	MOA 509	Education expenses including tutor	S9(7)v99		✓
11	MOA 510	Non-monetary awards for long service	S9(7)v99		✓
12	MOA 511	Entrance/transfer fee for club	S9(7)v99		✓
13	MOA 512	Gains from assets	S9(7)v99		✓
14	MOA 513	Full cost of vehicle	S9(7)v99		✓
15	MOA 514	Car benefit	S9(7)v99		✓
16	MOA 515	Total value of benefits-in-kind	S9(7)v99		✓
17	MOA 516	Other benefits	S9(7)v99		✓
18	MOA 539	2% Basic salary	S9(7)v99		✓
<b>1st QTY</b>					
19	QTY 300	No of days	9(3) ≤ 366		
20	QTY 301	Home leave for self	9(2)		
21	QTY 302	Home leave for wife	9(2)		
22	QTY 303	Home leave for children	9(2)		
23	QTY 329	No of employees sharing the Quarter	9(2)		
<b>2nd MOA</b>					
24	MOA 517	Value of hard/ soft furniture	S9(5)v99		✓
25	MOA 518	Value of refrigerator	S9(5)v99		✓
26	MOA 519	Value of video recorder/DVD/VCD Player	S9(5)v99		✓
27	MOA 520	Value of washing machine/ dryer/ dish washer	S9(5)v99		✓
28	MOA 521	Value of air conditioner/air purifier	S9(5)v99		✓
29	MOA 522	Value of TV, radio, surveillance system, hi-fi, electric guitar	S9(5)v99		✓
30	MOA 523	Value of computer and organ	S9(5)v99		✓
31	MOA 524	Value of swimming pool	S9(5)v99		✓
32	MOA 525	Actual amount paid for public utilities	S9(5)v99		✓
33	MOA 526	Actual amount paid for telephone	S9(5)v99		✓
34	MOA 527	Actual amount paid for pager	S9(5)v99		✓
35	MOA 528	Full cost of suitcase	S9(5)v99		✓
36	MOA 529	Full cost of golf bag & accessories	S9(5)v99		✓
37	MOA 530	Full cost of camera	S9(5)v99		✓
38	MOA 531	Actual amount paid for servant	S9(5)v99		✓
39	MOA 532	Driver wages	S9(5)v99		✓
40	MOA 533	Gardener wages	S9(5)v99		✓
41	MOA 534	Value for other benefits-in-kind	S9(5)v99		✓
42	MOA 535	Value for self/ wife/ child > 20	9(5)v99		
43	MOA 536	Value for child 8-20	9(5)v99		
44	MOA 537	Value for child 3-7	9(5)v99		
45	MOA 538	Value for child < 3	9(5)v99		
<b>2nd QTY</b>					
46	QTY 304	Refrigerator	9(1)		
47	QTY 305	Video recorder/DVD/VCD Player	9(1)		
48	QTY 306	Washing machine	9(1)		
49	QTY 307	Dryer	9(1)		

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50	QTY 308	Dish washer	9(1)		
51	QTY 309	Air conditioner-unit/air purifier	9(1)		
52	QTY 310	Air conditioner-dining room	9(1)		
53	QTY 311	Air conditioner-sitting room	9(1)		
54	QTY 312	Air conditioner-additional room	9(1)		
55	QTY 313	TV/Home Entertainment Theatre/Plasma TV/ HD TV	9(1)		
56	QTY 314	Radio	9(1)		
57	QTY 315	Surveillance System	9(1)		
58	QTY 316	Hi-fi	9(1)		
59	QTY 317	Electric guitar	9(1)		
60	QTY 318	Computer	9(1)		
61	QTY 319	Organ	9(1)		
62	QTY 320	Swimming pool	9(1)		
63	QTY 321	No. of person (self/ wife/ child > 20)	9(1)		
64	QTY 322	No. of day (self/ wife/ child > 20)	9(3) ≤ 366		
65	QTY 323	No. of person (child 8-20)	9(1)		
66	QTY 324	No. of day (child 8-20)	9(3) ≤ 366		
67	QTY 325	No. of person (child 3-7)	9(1)		
68	QTY 326	No. of day (child 3-7)	9(3) ≤ 366		
69	QTY 327	No. of person (child < 3)	9(1)		
70	QTY 328	No. of day (child < 3)	9(3) ≤ 366		

**(d) A8A New**

No	Segment & Qualifier	Field Description	Format	Accepts Negative	
				Original	Amendment
1st MOA					
1	MOA 500		S9(7)v99		✓
2	MOA 501		S9(7)v99		✓
3	MOA 502		S9(7)v99		✓
4	MOA 503		S9(7)v99		✓
5	MOA 504		S9(7)v99		✓
6	MOA 505		S9(7)v99		✓
7	MOA 506		S9(7)v99		✓
8	MOA 507		S9(7)v99		✓
9	MOA 508		S9(7)v99		✓
10	MOA 509		S9(7)v99		✓
11	MOA 510		S9(7)v99		✓
12	MOA 511		S9(7)v99		✓
13	MOA 512		S9(7)v99		✓
14	MOA 513		S9(7)v99		✓
15	MOA 514		S9(7)v99		✓
16	MOA 515		S9(7)v99		✓
17	MOA 516		S9(7)v99		✓
18	MOA 517		S9(7)v99		✓
19	MOA 518		S9(7)v99		✓

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20	MOA 519		S9(7)v99		✓
21	MOA 520		S9(7)v99		✓
22	MOA 521		S9(7)v99		✓
23	MOA 522		S9(7)v99		✓
24	MOA 523		S9(7)v99		✓
25	MOA 524		S9(7)v99		✓
<b>1st QTY</b>					
19	QTY 300	No of days	9(3) ≤ 366		
20	QTY 301	Home leave for self	9(2)		
21	QTY 302	Home leave for wife	9(2)		
22	QTY 303	Home leave for children	9(2)		
23	QTY 329	No of employees sharing the Quarter	9(2)		

**(e) A8B**

No	Segment & Qualifier	Field Description	Format	Accepts Negative	
				Original	Amendment
<b>SECTION A DETAILS</b>					
1	MOA 300	Exercise Price of Stock Option	9(7)v99999		
2	MOA 301	Open Market Value Per Share as at the Date of Exercise	9(7)v99999		
3	MOA 302	Gross Amount NOT Qualifying for Tax Exempt	S9(7)v99		✓
4	MOA 303	Gross Amount of Stock Option Gains	S9(7)v99		✓
5	MOA 350	Open Market Value Per Share as at the Date of Grant	9(7)v99999		
6	QTY 500	No. of Shares Acquired	S9(7)v99999		✓
<b>SECTION A SUMMARY</b>					
7	MOA 304	Total Gross Amount NOT Qualifying for Tax Exempt for ESOP granted before 2003 – S(10)(1)(g)	S9(8)v99		✓
8	MOA 305	Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted before 2003 - S 10(1)(g)	S9(8)v99		✓
9	MOA 351	Total Gross Amount NOT Qualifying for Tax Exempt for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99		✓
10	MOA 352	Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99		✓
<b>SECTION B DETAILS</b>					
11	MOA 311	Exercise Price of Stock Option	9(7)v99999		
12	MOA 312	Open Market Value Per Share as at the Date of Grant	9(7)v99999		
13	MOA 313	Open Market Value Per Share as at the Date of Exercise	9(7)v99999		
14	MOA 314	Gross Amount Qualifying for Income Tax Exempt under EESOP	S9(7)v99	✓	✓
15	MOA 315	Gross Amount NOT Qualifying for Tax Exempt	S9(7)v99	✓	✓
16	MOA 316	Gross Amount of Stock Option Gains	S9(7)v99		✓



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17	QTY 510	No. of Shares Acquired	S9(7)v99999		✓
<b>SECTION B SUMMARY</b>					
18	MOA 317	Total Gross Amount Qualifying for Tax Exempt under EESOP for ESOP granted before 2003 – S 10(1)(g)	S9(8)v99	✓	✓
19	MOA 318	Total Gross Amount NOT Qualifying for Tax Exempt for ESOP granted before 2003 – S 10(1)(g)	S9(8)v99	✓	✓
20	MOA 319	Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted before 2003 – S 10(1)(g)	S9(8)v99		✓
21	MOA 353	Total Gross Amount Qualifying for Tax Exempt for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99	✓	✓
22	MOA 354	Total Gross Amount NOT Qualifying for Tax Exempt for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99	✓	✓
23	MOA 355	Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99		✓
<b>SECTION C DETAILS</b>					
24	MOA 331	Exercise Price of Stock Option	9(7)v99999		
25	MOA 332	Open Market Value Per Share as at the Date of Grant	9(7)v99999		
26	MOA 333	Open Market Value Per Share as at the Date of Exercise	9(7)v99999		
27	MOA 334	Gross Amount Qualifying for Income Tax Exempt under CSOP	S9(7)v99	✓	✓
28	MOA 335	Gross Amount NOT Qualifying for Tax Exempt	S9(7)v99	✓	✓
29	MOA 336	Gross Amount of Stock Option Gains	S9(7)v99		✓
30	QTY 520	No. of Shares Acquired	S9(7)v99999		✓
<b>SECTION C SUMMARY</b>					
31	MOA 337	Total Gross Amount Qualifying for Tax Exempt under CSOP for ESOP granted before 2003 – S 10(1)(g)	S9(8)v99	✓	✓
32	MOA 338	Total Gross Amount NOT Qualifying for Tax Exempt under CSOP for ESOP granted before 2003 – S 10(1)(g)	S9(8)v99	✓	✓
33	MOA 339	Total Gross Amount of Stock Option Gains for ESOP granted before 2003 – S 10(1)(g)	S9(8)v99		✓
34	MOA 601	Grand Total Gross Amount of Stock Option Gains under ESOP, EESOP, CSOP for ESOP granted before 2003 – S 10(1)(g)	S9(9)v99		✓
35	MOA 356	Total Gross Amount Qualifying for Tax Exempt under CSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99	✓	✓
36	MOA 357	Total Gross Amount NOT Qualifying for Tax Exempt under CSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99	✓	✓
37	MOA 358	Total Gross Amount of Stock Option Gains for ESOP granted on or after 2003 and ESOW – 10(1)(b)	S9(8)v99		✓
38	MOA 602	Grand Total Gross Amount of Stock Option Gains under ESOP, EESOP, CSOP, NSOP for	S9(9)v99		✓

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		ESOP granted on or after 2003 and ESOW – S 10(1)(b)			
39	MOA 603	Grand Total Gross Amount NOT Qualifying for Tax Exemption under ESOP, EESOP, CSOP for ESOP before 2003 – S 10(1)(g)	S9(9)v99	✓	✓
40	MOA 604	Grand Total Gross Amount NOT Qualifying for Tax Exemption under ESOP, EESOP, CSOP, NSOP for ESOP on or after 2003 and ESOW – S 10(1)(b)	S9(9)v99	✓	✓
<b>SECTION D DETAILS</b>					
41	MOA 340	Exercise Price of Stock Option	9(7)v99999		
42	MOA 341	Open Market Value Per Share as at the Date of Grant	9(7)v99999		
43	MOA 342	Open Market Value Per Share as at the Date of Exercise	9(7)v99999		
44	MOA 343	Gross Amount Qualifying for Income Tax Exempt under NSOP	S9(7)v99	✓	✓
45	MOA 344	Gross Amount NOT Qualifying for Tax Exempt	S9(7)v99	✓	✓
46	MOA 345	Gross Amount of Stock Option Gains	S9(7)v99		✓
47	QTY 530	No. of Shares Acquired	S9(7)v99999		✓
<b>SECTION D SUMMARY</b>					
48	MOA 346	Total Gross Amount Qualifying for Tax Exempt for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99	✓	✓
49	MOA 347	Total Gross Amount NOT Qualifying for Tax Exempt for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99	✓	✓
50	MOA 348	Total Gross Amount of Stock Option Gains from ESOP/ESOW Plans for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(8)v99		✓
<b>TRAILER</b>					
51	MOA 710	Total Gross Amount NOT Qualifying for Tax Exempt under ESOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99		✓
52	MOA 711	Total Gross Amount of Stock Option Gains under ESOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99		✓
53	MOA 712	Total Gross Amount Qualifying for Tax Exempt under EESOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99	✓	✓
54	MOA 713	Total Gross Amount NOT Qualifying for Tax Exempt under EESOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99	✓	✓
55	MOA 714	Total Gross Amount of Stock Option Gains under EESOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99		✓
56	MOA 715	Total Gross Amount Qualifying for Tax Exempt under CSOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99	✓	✓
57	MOA 716	Total Gross Amount NOT Qualifying for Tax Exempt under CSOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99	✓	✓
58	MOA 717	Total Gross Amount of Stock Option Gains under CSOP for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99		✓

**IRAS File Specification Note**  
**Release 10.0, September 2014**

59	MOA 718	Grand Total Gross Amt of Stock Option Gains for ESOP granted before 2003 – S 10(1)(g)	S9(12)v99		✓
60	MOA 719	Total Gross Amount NOT Qualifying for Tax Exempt under ESOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99		✓
61	MOA 720	Total Gross Amount of Stock Option Gains under ESOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99		✓
62	MOA 721	Total Gross Amount Qualifying for Tax Exempt under EESOP for ESOP on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
63	MOA 722	Total Gross Amount NOT Qualifying for Tax Exempt under EESOP for ESOP on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
64	MOA 723	Total Gross Amt of Stock Option Gains under EESOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99		✓
65	MOA 724	Total Gross Amount Qualifying for Tax Exempt under CSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
66	MOA 725	Total Gross Amount NOT Qualifying for Tax Exempt under CSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
67	MOA 726	Total Gross Amount of Stock Option Gains under CSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99		✓
68	MOA 727	Grand Total Gross Amt of Stock Option Gains for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99		✓
69	MOA 728	Grand Total Gross NOT Qualifying for Tax Exempt for ESOP before 2003 – S 10(1)(g)	S9(12)v99	✓	✓
70	MOA 729	Grand Total Gross NOT Qualifying for Tax Exempt for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
71	MOA 730	Total Gross Amount Qualifying for Tax Exempt under NSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
72	MOA 731	Total Gross Amount NOT Qualifying for Tax Exempt under NSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99	✓	✓
73	MOA 732	Total Gross Amount of Stock Option Gains under NSOP for ESOP granted on or after 2003 and ESOW – S 10(1)(b)	S9(12)v99		✓