



INLAND REVENUE  
AUTHORITY  
OF SINGAPORE

## User Guide

# Submitting an Amendment File (For employers under the Auto-Inclusion Scheme)








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## When to Submit Amendment Records

To ensure data integrity, we cannot edit or delete submitted records at our end. You may use the [amendment file checker](#) or refer to the table below to find out if amendment is required:

What are the errors in your submitted records?	Is amendment file required?
Income or deduction amounts submitted is incorrect	 Yes.
Employee ID number is incorrect	 Yes.
Income or deduction amounts submitted more than 2 years ago	 No. For adjustment of employment income beyond 2 back year years, you will not be able to submit the records/ file electronically.  For example, if the current year of submission is for income derived in year 2024 (YA 2025), our system can only accept employment income information derived in year 2022 (YA 2023), 2023 (YA 2024) and year 2024 (YA 2025). It will not be able to accept employment income information derived before year 2022 (YA2023).  If the adjustment pertains to employment income before year 2022 and is due to over declaration of employee's income, please email us via <a href="#">Contact Us</a> with the relevant information (Identification number, name, income, etc.) of the affected employee(s) using this <a href="#">Excel template</a> .  If you would like to make a voluntary disclosure of errors (i.e., omission or under-declaration of employees' income), please complete the form on <a href="#">Voluntary Disclosure of Errors (Individuals excluding Self-employed)</a> .
Employee's personal particulars are incorrect (e.g., address, date of birth, etc.)	 No. If the error relates to the employee's name or address, please inform your employees to update their information with the relevant government agencies. Find out more on <a href="#">update of particulars</a> .

<p>Date fields/ Text fields are incorrect (e.g., gross commission period, date that the non-contractual bonus was paid, the period to which Gross commission relates, the Name of Fund (under the section on Deductions)</p>	<p> Generally, amendment file is not required, unless the bonus / commission / director's fee is reported in the wrong year. If so, please submit an amendment file.</p>
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## How to Prepare Amendment File

The Auto-Inclusion Scheme (AIS) system works by adding up all amounts submitted for each employee. Please note the following:

- Prepare and submit only the difference in the amount(s) between the income reported to IRAS and actual income earned by the affected employee(s).
- Leave all other numeric fields not affected by the error, blank.
- Submit a Form IR8A amendment file if the amendment for the appendices affects the amounts submitted for Form IR8A.

### Examples

#### Under declared

Actual Salary = \$28,000  
Submitted Salary (under declared) = \$24,000  
Difference = \$4,000

You should submit:  
1 Amendment Record with amount at Salary field = \$4,000

Refer to [Example 1](#) for the steps to amend the submitted information

#### Over declared

Actual Bonus = \$5,000  
Submitted Salary (over declared) = \$8,000  
Difference = -\$3,000

You should submit:  
1 Amendment Record with amount at Bonus field = -\$3,000

#### ID number given for incorrect employee

Actual ID number = FIN F2345678A  
Submitted Salary = NRIC S2345678Z

You should submit:  
1 Amendment record for S2345678Z with all negative amounts to negate the previously submitted amounts  
1 Original record for F2345678A with all the relevant income amounts

Refer to [Example 5](#) for the steps to amend the submitted information

#### Omitted Employee

Actual total number of employees = 25  
Submitted total number of employees = 24

You should submit:  
1 Original record for the omitted employee's record

## How to Submit Amendment File

### If you are not using a compatible payroll software

- You can prepare and submit the amendment file via the Submit Employment Income Records at [myTax Portal](#).

### If you are using a compatible payroll software

- Check with your payroll software vendor if your payroll software is able to generate an amendment file according to the [technical file format/specifications](#). If yes, submit via your [payroll software with AIS API service](#).

### If you are using CrimsonLogic PAT system

- Contact CrimsonLogic Pte. Ltd. at [pat@crimsonlogic.com](mailto:pat@crimsonlogic.com) or call their helpline on 6877 7888 for assistance.

## Prepare Amendment Records via Submit Employment Income Records at myTax Portal

Note: If you have already submitted Form IR8A and only need to submit [Appendix 8A](#), [Appendix 8B](#) or [Form IR8S](#), you can do so using your [payroll software with AIS API service](#).

The screenshot shows the myTax Portal interface. At the top, there are logos for the Inland Revenue Authority of Singapore and the Singapore Government. Below the logos, there are navigation links for 'myTax Mail', 'Account', and 'Logout'. The main navigation bar includes 'Overview', 'Employers', and 'More'. The 'Employers' tab is selected, and a dropdown menu shows options: 'Auto-Inclusion Scheme (AIS)', 'Register for AIS', and 'Submit Employment Income Records'. The 'Submit Employment Income Records' option is highlighted with a blue arrow.

At [myTax Portal](#),

- Mouse over to <EMPLOYERS>.
- Click <Submit Employment Income Records>.

Note:

Only staff who has been [authorised](#) with the "Approver" or "Preparer" role for "Submission of Employment Income Records" digital service at [Corppass](#) will be able to view the Employers tab and this link.

### Submit Employment Income Records

The screenshot shows the 'Submit Employment Income Records' page. It has a section for 'Contact Details' with fields for Name, Email, Designation, and Contact No. There is an 'EDIT' button below these fields. Below the contact details, there is a section for 'Auto-Inclusion Scheme (AIS)' with a message: 'Submission for Employment Income is open. The submission deadline is 1 Mar.' and a 'BEGIN AIS SUBMISSION' button with a blue arrow pointing to it.

- Click <BEGIN AIS SUBMISSION> to begin.

Note:

Ensure that contact details are correct.

The screenshot shows the 'AIS Submissions for Employment Income Records' page. It has a section for 'For Income Derived In' with tabs for '2022 (YA 2023)', '2023 (YA 2024)', '2024 (YA 2025)', and '2025 (YA 2026)'. The '2024 (YA 2025)' tab is selected. Below the tabs, there is a section for 'Record(s) Pending Submission' with a folder icon and the text 'No Records Found. There are no records found for the selected Year of Assessment.' At the bottom, there is a message: 'To begin your AIS submission, click 'Create New' to prepare new (Original) records for submission. If there were errors in your submitted records, click 'Create Amendment'.' and two buttons: 'CREATE NEW' and 'CREATE AMENDMENT'.

By default, the current year is selected e.g., in the year of 2025, the default year selected will be 2024 (Year of Assessment 2025). Ensure that the correct year is selected.

- Click <CREATE AMENDMENT> to add new (Amendment) record for submission.

### Create Amendment Records

Close

You are preparing amendment records to amend previously submitted information derived in 2024 (YA 2025).  
**Submit difference in amounts.**  
Amounts in the records will be added to/ subtracted from your previous submission.

#### Contact Details (for this submission)

Please ensure at least one field is entered for fields marked with ^.

Name *	<input type="text"/>	Contact No. ^	<input type="text"/>
Designation	<input type="text"/>	Email ^	<input type="text"/>
Division/ Branch	<input type="text"/>		

→ **CONTINUE**

- Update the contact details for this submission where necessary and click <CONTINUE>.

### Employee IR8A Records

→

**ADD EMPLOYEE RECORD**  
**IMPORT PAST RECORDS**  
**IMPORT FROM TEMPLATE**

#### Next Step

Go back to AIS Submissions and continue preparation later.

**GO TO AIS SUBMISSION**

OR

View summary of records before you submit them to IRAS.

**PROCEED TO SUMMARY**

- Select <ADD EMPLOYEE RECORD> if you have omitted the employee record in your first submission.
- Alternatively, select <IMPORT PAST RECORDS> to import the personal particulars of your past submissions submitted via Submit Employment Income Records at myTax Portal or select <IMPORT FROM TEMPLATE> if you have maintained the employees' employment income information in Excel.
- Enter the difference in amounts only for the affected employees.

Note:

Refer to Page 9 onwards of [Guide on Submitting Employment Income Records at myTax Portal](#) to complete the submission.



## Amendment on Form IR8A

### Amend amount fields

Submit the difference in amounts between the income reported to IRAS and the actual income earned for the affected employees only. Leave unaffected amount fields blank.

#### Example 1: Under declared

Actual Salary = \$29,000

Submitted Salary (under declared) = \$24,000

Difference = \$5,000

You should submit:

1 Amendment Record with amount at Salary field = \$5,000

Using the 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \* [Redacted] Full Name as per NRIC/ FIN \* [Redacted]

Citizenship \* [Redacted] Gender \* [Redacted]

Designation [Redacted] Date of Birth \* [Redacted]

Date of Commencement [dd/mm/yyyy] Date of Cessation [dd/mm/yyyy]

Bank Salary Credited to [Select]

Residential Address [Select]

**Income**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay SS 5,000.00

b) Bonus (non-contractual bonus paid on) [dd/mm/yyyy] SS 0.00  
and/ or contractual bonus for service rendered in 2021

c) Director's fees approved at the company's AGM/ EGM on [dd/mm/yyyy] SS 0.00

d) Others (Appendices) [EDIT DETAILS] SS 0.00

**Deductions**

Employee's Compulsory contribution to (Less amount refunded/ to be refunded) SS 0.00

☐ Central Provident Fund

☐ Designated Pension or Provident Fund Name of Fund [Redacted]

Donations deducted through salaries: SS 0.00  
\* Yayasan Mendaki Fund/ Community Chest of Singapore/ SINDA/ CDAC/ ECF/ Other tax exempt donations

Contributions deducted through salaries to Mosque Building Fund SS 0.00

Life insurance premiums deducted through salaries SS 0.00

**SAVE**

- Enter the employee's details that are marked with red asterisk (\*).
- Enter only the difference in amount in the applicable field. Leave unaffected fields blank.
- Click <SAVE>.

Record Saved

CLOSE

To add another employee record, please click on "Add Employee Record".

→

OK

- Click <OK>. To add another employee record, click on "Add Employee record". Otherwise, click <PROCEED TO SUMMARY>.

Employee IR8A Records

ADD EMPLOYEE RECORD

1 - 1 of 1 Record(s)

Employee Tax Ref No.	Name of Employee	Salary S\$	Employee CPF/ Fund Contribution S\$	Appendices	Actions
		5,000	0		<div>DELETE</div> <div>EDIT</div>

View/ Save IR8A and Appendices

VIEW/ SAVE

You can view/ save your prepared IR8A and Appendices here.

IMPORT PAST RECORDS

IMPORT FROM TEMPLATE

Next Step

Go back to AIS Submissions and continue preparation later.

GO TO AIS SUBMISSION

OR

View summary of records before you submit them to IRAS.

PROCEED TO SUMMARY

Records prepared are shown in the table. Verify the number of records prepared on top left is equal to number of affected records.

- Click <PROCEED TO SUMMARY> to view summary of records before you submit to IRAS.

Next Step

Go back to Employee Records to edit the records.

BACK

OR

Records are complete and correct. Proceed to submit to IRAS.

SUBMIT RECORDS

#### To Submit Amendment File

- Click <SUBMIT RECORDS>.

### Amend from Drop-down List

Examples of fields with drop-down list are 'Employee's Income Tax borne by employer' and 'Remission/ Overseas Posting/ Exempt indicator'.

#### Example 2: Omitted Indicator Field

Actual "Employee's Income Tax borne by employer" = Tax fully borne by employer

Submitted "Employee's Income Tax borne by employer" = Blank

You should submit:

1 Amendment record with "Employee's Income Tax borne by employer" = Yes, tax is FULLY borne by employer

Using the 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay  SS  0 .00

b) Bonus (non-contractual bonus paid on)  and/ or contractual bonus for service rendered in 2021  SS  0 .00

c) Director's fees approved at the company's AGM/ EGM on  SS  0 .00

d) Others (Appendices)   SS  0.00

- Enter the employee's details that are marked with red asterisk (\*).
- Click <EDIT DETAILS> to expand the form.

f. Income Tax borne by Employer  Yes, tax is FULLY borne by employer.

(i) Amount of employment income for which tax is borne by employer  SS  0 .00

(ii) Fixed amount income tax for which tax is borne by employee  SS  0 .00

- At (f), select <Yes, tax is FULLY borne by employer> from the dropdown list.
- Leave unaffected fields blank.

Note:

Follow the steps in [Page 10](#) to view file summary and submit records.

## Example 3: Wrong information was reflected in Remission/ Overseas Posting/ Exempt indicator

Employee was posted overseas for the whole year. However, you have selected a wrong indicator "Tax Remission on OCLA", i.e., Tax Remission on Overseas Cost of Living with an incorrect amount in Form IR8A.

Actual amount = \$5,000

Submitted amount= \$25,000

Difference = -\$20,000

You should submit:

1 Amendment record with the correct indicator – "Income from Overseas Employment" and -\$20,000 to negate the incorrect amount that was reported.

Using the 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay  S\$ 0.00

b) Bonus (non-contractual bonus paid on)  S\$ 0.00  
and/or contractual bonus for service rendered in 2021

c) Director's fees approved at the company's AGM/ EGM on  S\$ 0.00

d) Others (Appendices)  S\$ 0.00

e. Remission/ Overseas Posting/ Exempt Indicator

Amount of income for the Remission/ Overseas Posting/ Exempt Indicator selected  S\$ 0.00

- Enter the employee's details that are marked with red asterisk (\*).
- Click <EDIT DETAILS> to expand the form.

- At (e), select <Overseas Employment> from the dropdown list.
- Enter the amount -\$20,000 to negate the incorrect amount that was previously reported in Amount of income for the Remission/ Overseas Posting/ Exempt Indicator field.

Note:

Follow the steps in [Page 10](#) to view file summary and submit records.

#### Example 4: Wrong information was reflected in 'Employee's Income Tax Borne By Employer' field

Employee's tax is fully borne by employer. However, you have selected a wrong indicator "Yes, tax is PARTIALLY borne by employer" with an incorrect amount.

You should submit:

1 Amendment record with the correct indicator – "Yes, tax is FULLY borne by employer" and leave the amount as \$0.

Using the 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income ⓘ**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay S\$  0 .00

b) Bonus (non-contractual bonus paid on)  S\$  0 .00  
and/ or contractual bonus for service rendered in 2021

c) Director's fees approved at the company's AGM/ EGM on  S\$  0 .00

d) Others (Appendices)  S\$  0.00

- Enter the employee's details that are marked with red asterisk (\*)
- Click <EDIT DETAILS> to expand the form.

f. Income Tax borne by Employer  Yes, tax is FULLY borne by employer.

(i) Amount of employment income for which tax is borne by employer  S\$  0 .00

(ii) Fixed amount income tax for which tax is borne by employee S\$  0 .00

- At (f), select <Yes, tax is FULLY borne by employer> from the dropdown list.
- Leave the amount as <\$0> in (f)(i): Amount of employment income for which tax is borne by employer.

Note:

Follow the steps in [Page 10](#) to view file summary and submit records.

## Amend Employee ID Number

As the system works by adding up all amounts submitted for each employee, you will need to submit 2 separate files:

- 1st file: An amendment record for the incorrect employee ID number containing all negative amounts to negate the previously submitted amounts
- 2nd file: An original record for the correct employee ID number

### Example 5: Error in Employee ID Number

Actual ID number = FIN F3456789A

Submitted ID number = NRIC S2345678Z

You should submit:

- 1<sup>st</sup> file: 1 Amendment record for S2345678Z to negate the submitted amounts
- 2<sup>nd</sup> file: 1 Original record for F3456789A

Amending incorrect ID number submitted using the 'Submit Employment Income Records' at [myTax Portal](#):

### Employee's Personal Particulars

Tax Ref No. \*
Select
Full Name as per NRIC/ FIN \*

Citizenship \*
Gender \*

Designation
Date of Birth \*

Date of Commencement
Date of Cessation

Bank Salary Credited to

Residential Address

SS
-3,000.00

SS
-1,000.00

### Income

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay
SS
0.00

b) Bonus (non-contractual bonus paid on)
and/or contractual bonus for service rendered in 2021
SS
0.00

c) Director's fees approved at the company's AGM/ EGM on
SS
0.00

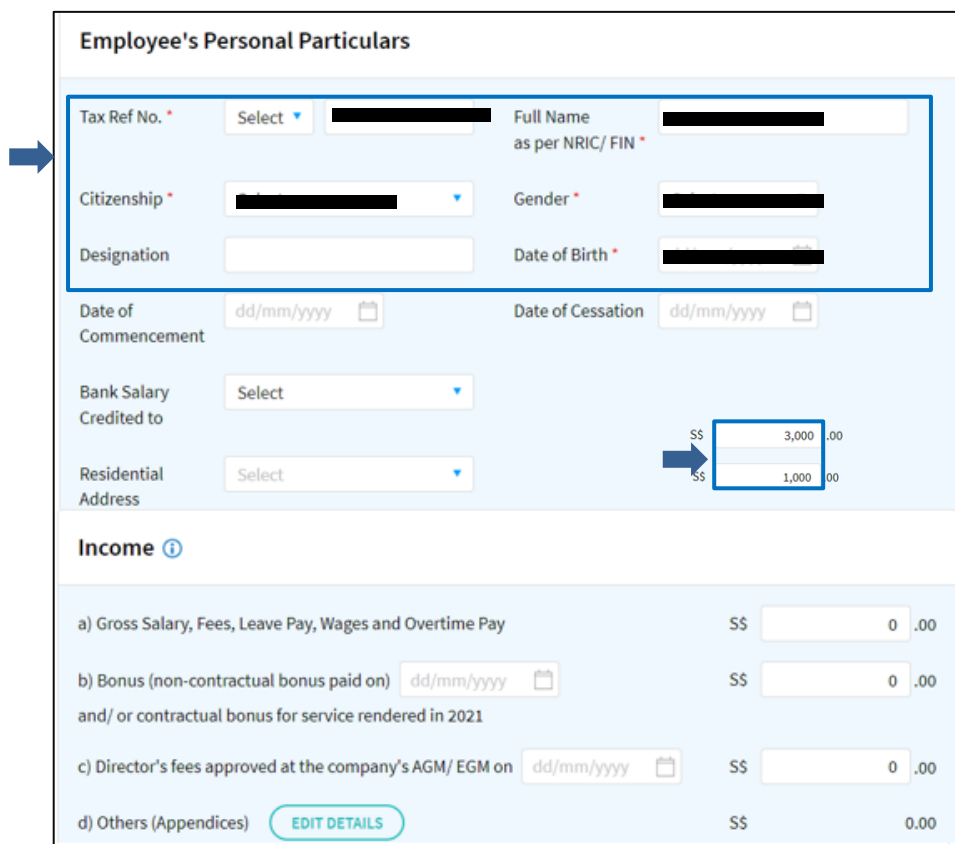
d) Others (Appendices)
EDIT DETAILS
SS
0.00

- Enter the employee's details that are marked with red asterisk (\*)
- Enter the incorrect record with negative amounts in the respective fields.

Note:

Follow the steps in [Page 10](#) to view file summary and submit records.

Submitting record for the correct ID using the 'Submit Employment Income Records' at [myTax Portal](#):



The screenshot shows the 'Employee's Personal Particulars' form. A blue arrow points to the 'Tax Ref No.' field. Another blue arrow points to the 'Residential Address' field, which is highlighted with a blue box. The form includes fields for 'Full Name as per NRIC/ FIN', 'Citizenship', 'Gender', 'Date of Birth', 'Date of Commencement', 'Date of Cessation', 'Bank Salary Credited to', and 'Residential Address'. Below these fields is the 'Income' section, which includes a table for recording income details.

Income	
a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	S\$ 0.00
b) Bonus (non-contractual bonus paid on) <input type="text" value="dd/mm/yyyy"/> and/ or contractual bonus for service rendered in 2021	S\$ 0.00
c) Director's fees approved at the company's AGM/ EGM on <input type="text" value="dd/mm/yyyy"/>	S\$ 0.00
d) Others (Appendices) <a href="#">EDIT DETAILS</a>	S\$ 0.00

- Enter the employee's details that are marked with red asterisk (\*)
- Enter the income information for the correct employee.

Note:

Follow the steps in [Page 10](#) to view file summary and submit records.

## Amendment for Form IR8S

[Amend amount fields in Form IR8S that affect amount in Form IR8A](#)

If the changes to the amount fields affect the amount for the field 'Excess contribution to CPF made by employer', you should submit amendment records for both Form IR8A and Form IR8S.

### Example 6: Over declared Employer's Excess CPF Contribution amount in both Form IR8A and Form

Actual Employer's Excess CPF Contribution = \$450

Submitted Employer's Excess CPF Contribution = \$540

Difference = -\$90

You should submit:

- 1 Amendment Form IR8A record with amount at Employer's Excess CPF Contribution field = \$-90
- 1 Amendment Form IR8S record with amount at Employer's Excess CPF Contribution field = \$-90

Amendment for Form IR8S amount fields using the 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income** ⓘ

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay S\$  0 .00

b) Bonus (non-contractual bonus paid on)  S\$  0 .00  
and/ or contractual bonus for service rendered in 2021

c) Director's fees approved at the company's AGM/ EGM on  S\$  0 .00

d) Others (Appendices)  S\$  0.00

- Enter the employee's details that are marked with red asterisk (\*)
- Click <EDIT DETAILS> to expand the form.

**Forms**

- Click <IR8S> to create a Form IR8S amendment record.



### Section B - Excess/ Voluntary Contribution to CPF

Employer's Contribution	<div> <div>→</div> <div>S\$</div> <div>-90</div> <div>.00</div> </div>
Employee's Contribution	<div> <div>S\$</div> <div>0</div> <div>.00</div> </div>

Please complete Section C if you or your employee has claimed/ will claim a refund of the excess CPF contribution from CPF Board.

- Enter only the difference in amount in the respective fields accordingly.

**Total excess/ voluntary CPF contribution by employer (balance between Sections B and C) to be reflected in item d7 of Form IR8A**

S\$ -90.00

**Next Step**

Discard changes and go back to Employee Records.

OR

Save changes and go to Employee Records.

CANCEL

SAVE

←

Since the amendment in Form IR8S affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.

- Click <SAVE> to return to employee's Form IR8A.

**Note:**  
Follow the steps in [Page 10](#) to view file summary and submit records.

#### Amend amount fields in Form IR8S that do not affect amount in Form IR8A

If the changes to the amount fields do not affect the amount for the field 'Excess/ Voluntary contribution to CPF made by employer', you will just need to submit the amendment Form IR8S. Submit the difference in amounts for affected employees only and leave unaffected fields blank.

#### Example 7: Omission of interest amount in Form IR8S

There are interest amounts received from CPF Board.  
Submitted record did not include the interest amounts.

You should submit:  
1 Amendment Form IR8S record containing the interest amount

*(Note: For this scenario, if you are using the Submit Employment Income Records at myTax Portal to submit the amendment file, the Form IR8A record with zero amount will be automatically created. If you have submitted the original file via Payroll Software, check with your vendor on how to generate an amendment file).*

## Amendment on Appendix 8A

[Amend amount fields in Appendix 8A that affect amount in Form IR8A](#)

If the changes to the amount fields affect the total amount of benefits-in-kind, you should submit amendment records for both Form IR8A and Appendix 8A.

Scenarios include:

- Benefits-in-kind amount was not declared in Form IR8A, and/or Appendix 8A was not submitted.
- Changes to submitted amounts in Appendix 8A resulted in a change in total benefits-in-kind amount.

Example 8: Omitted benefits-in-kind submission in Form IR8A. Appendix 8A was not submitted

Actual Hotel Accommodation = \$10,000

No amount on Hotel Accommodation was submitted.

You should submit:

- 1 Amendment Form IR8A record with amount at Benefits-in-kind field = \$10,000

Amendment for Appendix 8A amount fields using 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income** ⓘ

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay SS  0 .00

b) Bonus (non-contractual bonus paid on)  SS  0 .00  
and/ or contractual bonus for service rendered in 2021

c) Director's fees approved at the company's AGM/ EGM on  SS  0 .00

d) Others (Appendices)  SS  0.00

- Enter the employee's details that are marked with red asterisk (\*)
- Click <EDIT DETAILS> to expand the form.

**Forms**

- Click <Appendix 8A> to create amendment record.

3. Hotel Accommodation Provided

a. Actual Cost of Hotel Accommodation/ Serviced Apartment within hotel building

SS

10,000.00

b. Amount paid by employee

SS

0.00

c. Taxable Value of Hotel Accommodation (3a - 3b)

SS 10,000.00

Enter the amounts in the respective fields accordingly.

Total value of Benefits-in-Kind (items 2 to 4)  
to be reflected in item d9 of Form IR8A

SS 10,000.00

Next Step

Discard changes and go back to Employee Records.

CANCEL

OR

Save changes and go to Employee Records.

SAVE

Since the amendment in Appendix 8A affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.

- Click <SAVE> to return to employee's Form IR8A.

Note:  
Follow the steps in [Page 10](#) to view file summary and submit records.

Example 9: Under declared Hotel Accommodation amount in Form IR8A and Appendix 8A

Actual Hotel Accommodation = \$50,000  
 Submitted Hotel Accommodation = \$40,000  
 Difference = \$10,000

You should submit:

- 1 Amendment Form IR8A record with amount at Benefits-in-kind field = \$10,000
- 1 Amendment Appendix 8A record with amount at Hotel Accommodation field = \$10,000

The steps to amend the submitted information is similar to [Example 8](#), except you should enter the difference in amount between the income reported to IRAS and actual income earned by the affected employee(s).

3. Hotel Accommodation Provided	
a. Actual Cost of Hotel Accommodation/ Serviced Apartment within hotel building	<div> <div>\$S</div> <div>10,000.00</div> <div>←</div> </div>
b. Amount paid by employee	<div> <div>\$S</div> <div>0.00</div> </div>
<div> <div>c. Taxable Value of Hotel Accommodation (3a - 3b)</div> <div>\$S 10,000.00</div> </div>	

- Create an Appendix 8A amendment record by entering the difference in amounts in the respective fields accordingly.

[Amend amount fields in Appendix 8A that do not affect amount in Form IR8A](#)

If the changes to the amount fields do not affect the total amount of benefits-in-kind, you just need to submit amendment records for the Appendix 8A.

Scenarios include:

- Benefits-in-kind amount was declared in Form IR8A, but Appendix 8A was not submitted
- Wrong classification of type benefits-in-kind

Submit the difference in amounts for affected employees only. Leave unaffected fields blank.

Example 10: Appendix 8A not submitted

Car Benefit of \$2,000 was submitted in Form IR8A, but Appendix 8A was not submitted

You should submit:

1 Original Appendix 8A record with amount at Car Benefit field = \$2,000

Example 11: Wrong classification of car benefit

Actual Car Benefit = \$2,000 and full cost of motor vehicles given to employees = \$0

Submitted Car Benefit = \$0 and full cost of motor vehicles given to employees = \$2,000

You should submit:

1 Amendment Appendix 8A record with amount at Car Benefit field = \$2,000 and

Full cost of motor vehicles given to employees = \$-2,000

*(Note: For this scenario, if you are using the Submit Employment Income Records at myTax Portal to submit the amendment file, the Form IR8A record with zero amount will be automatically created. If you have submitted the original file via Payroll Software, check with your vendor on how to generate an amendment file.)*

## Amendment on Appendix 8B

### Amend amount fields in Appendix 8B that affect amount in Form IR8A

If the changes to the amount fields affect the total amount of stock option gains, you will need to submit amendment records for both Form IR8A and the Appendix 8B.

Amend sub-records in Appendix 8B by negating the original sub-record first.

Hence, you should submit 2 sub-records for each affected employee.

- 1st sub-record: Same information as per previous submitted sub-record, but with negative sign at number of shares field
- 2nd sub-record: Correct sub-record

Scenarios include:

- Stock option gains amount was not declared in Form IR8A, and/or Appendix 8B was not submitted
- Changes to exercise price, number of shares for sub-records and year of exercise\*

\* If the error is only on the day and/or month of the date of exercise, you do not need to submit an amendment file. Inform IRAS of the correct date and the list of affected employees' records via [myTax Mail](#) (select Businesses > Employers > Auto-Inclusion Scheme (AIS)).

### Example 12: Omitted stock option gains submission in Form IR8A. Appendix 8B was not submitted

Actual stock option gains = \$200

You should submit:

- 1 Amendment Form IR8A record with amount at stock option gains field = \$200
- 1 Amendment Appendix 8B record with sub-record = \$200

Amendment for Appendix 8B amount fields using 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay SS  0 .00

b) Bonus (non-contractual bonus paid on)  SS  0 .00  
and/or contractual bonus for service rendered in 2021

c) Director's fees approved at the company's AGM/ EGM on  SS  0 .00

d) Others (Appendices)  SS  0.00

[EDIT DETAILS](#)

- Enter the employee's details that are marked with red asterisk (\*)
- Click <EDIT DETAILS> to expand the form.

## Forms

IR8A

IR8S

Appendix 8A

Appendix 8B

- Click <Appendix 8B> to create amendment record.

## Section A: Employee Equity-Based Remuneration (EEBR) Scheme

### Company's Particulars

ID Type

Name

ID No.

#### Record 1

(c1) Type of Plan Granted

(c2) Date of Grant

(d) Date of Exercise of ESOP or Date of Vesting of ESOW Plan

(e) Exercise Price of ESOP or Price Paid/ Payable per Share under ESOW Plan S\$

(f) Open Market Value per Share as at the Date Grant S\$

(g) Open Market Value per Share as at the Date Reflected at (d) S\$

(h) Number of Shares Acquired

#### Gains from ESOP/ ESOW Plans

(l) Gross Amount not Qualifying for Tax Exemption [ $l = (g - e) \times h$ ] S\$ 200.00

(m) Gross Amount of Gains [ $m = l$ ] S\$ 200.00



CONTINUE

- Enter the Company's Particulars and compute the share option gains in the respective fields.
- Click <CONTINUE> to save the record.

Section A: Employee Equity-Based Remuneration (EEBR) Scheme ⓘ

Record No.	Company Registration No.	Date of Grant	Exercise/ Vesting Date	Actions
1				<div>DELETE</div> <div>EDIT</div>

Total of gross ESOP/ ESOW gains in Section A falls under Section 10(1)(b)

Gross amount qualifying for Income Tax Exemption under EEBR	S\$ 0.00
Gross amount not qualifying for Tax Exemption	S\$ 200.00
Gross amount of gains from ESOP/ ESOW Plans	S\$ 200.00

Total of gross ESOP/ ESOW gains in Section A falls under Section 10(1)(g)

Gross amount qualifying for Income Tax Exemption under EEBR	S\$ 0.00
Gross amount not qualifying for Tax Exemption	S\$ 0.00
Gross amount of gains from ESOP/ ESOW Plans	S\$ 0.00

ADD RECORD

Total of gross ESOP/ ESOW gains that falls under Section 10(1)(b)S\$ 200.00

This amount is to be reflected in item d8(i) of form IR8A

Total of gross ESOP/ ESOW gains that falls under Section 10(1)(g)S\$ 0.00

This amount is to be reflected in item d8(ii) of form IR8A

Next Step

Discard changes and go back to Employee Records.

CANCEL

OR

Save changes and go to Employee Records.

SAVE

- Since the amendment in Appendix 8B affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.
- Verify the amount to be reflected in Form IR8A is correct.
  - Click <SAVE> to return to employee's Form IR8A.

Note:  
Follow the steps in [Page 10](#) to view file summary and submit records.



Example 13: Under declared exercise price for sub-record

Actual stock option gains = \$10.22 for 100 shares  
Submitted stock option gains = \$8.22 for 100 shares

You should submit:

- 1 Amendment Form IR8A record with difference in amount for stock option gains field
- 1 Amendment Appendix 8B record with 2 sub-records:
  - 1st sub-record = \$8.22 for -100 shares to negate the incorrect entry
  - 2nd sub-record = \$10.22 for 100 shares

Amendment for Appendix 8B amount fields using 'Submit Employment Income Records' at [myTax Portal](#):

**Employee's Personal Particulars**

Tax Ref No. \*  Full Name as per NRIC/ FIN \*

Citizenship \*  Gender \*

Designation  Date of Birth \*

Date of Commencement  Date of Cessation

Bank Salary Credited to

Residential Address

**Income**

a) Gross Salary, Fees, Leave Pay, Wages and Overtime Pay	SS	0.00
b) Bonus (non-contractual bonus paid on) <input type="text"/> and/or contractual bonus for service rendered in 2021	SS	0.00
c) Director's fees approved at the company's AGM/ EGM on <input type="text"/>	SS	0.00
d) Others (Appendices) <input type="button" value="EDIT DETAILS"/>	SS	0.00

- Enter the employee's details that are marked with red asterisk (\*)
- Click <EDIT DETAILS> to expand the form.

**Forms**

IR8A IR8S Appendix 8A **Appendix 8B**

- Click <Appendix 8B> to create amendment record.

## Section A: Employee Equity-Based Remuneration (EEBR) Scheme

## Company's Particulars

ID Type  Name   
 ID No.

## Record 1

(c1) Type of Plan Granted   
 (c2) Date of Grant   
 (d) Date of Exercise of ESOP or Date of Vesting of ESOW Plan   
 (e) Exercise Price of ESOP or Price Paid/ Payable per Share under ESOW Plan S\$ 5.50000  
 (f) Open Market Value per Share as at the Date Grant S\$   
 (g) Open Market Value per Share as at the Date Reflected at (d) S\$ 8.22000  
 (h) Number of Shares Acquired  -100.00000

## Gains from ESOP/ ESOW Plans

(l) Gross Amount not Qualifying for Tax Exemption [ $l = (g - e) \times h$ ] S\$ -272.00  
 (m) Gross Amount of Gains [ $m = l$ ] S\$ -272.00

CONTINUE

- Enter -100 shares with the exercise price (or market value) of \$8.22 to negate the incorrect sub-record.
- Click <CONTINUE> to save the 1st sub-record.

## Section A: Employee Equity-Based Remuneration (EEBR) Scheme ⓘ

Record No.	Company Registration No.	Date of Grant	Exercise/ Vesting Date	Actions
1	<input type="text"/>	<input type="text"/>	<input type="text"/>	<input type="button" value="DELETE"/> <input type="button" value="EDIT"/>

Total of gross ESOP/ ESOW gains in Section A falls under Section 10(1)(b)	
Gross amount qualifying for Income Tax Exemption under EEBR	S\$ 0.00
Gross amount not qualifying for Tax Exemption	S\$ -272.00
Gross amount of gains from ESOP/ ESOW Plans	S\$ -272.00

Total of gross ESOP/ ESOW gains in Section A falls under Section 10(1)(g)	
Gross amount qualifying for Income Tax Exemption under EEBR	S\$ 0.00
Gross amount not qualifying for Tax Exemption	S\$ 0.00
Gross amount of gains from ESOP/ ESOW Plans	S\$ 0.00

ADD RECORD

- Click <ADD RECORD> to enter the 2nd sub-record.

## Section A: Employee Equity-Based Remuneration (EEBR) Scheme

## Company's Particulars

ID Type Name ID No. 

## Record 2

(c1) Type of Plan Granted (c2) Date of Grant (d) Date of Exercise of ESOP or Date of Vesting of ESOW Plan (e) Exercise Price of ESOP or Price Paid/ Payable per Share under ESOW Plan S\$ (f) Open Market Value per Share as at the Date Grant S\$ (g) Open Market Value per Share as at the Date Reflected at (d) S\$ (h) Number of Shares Acquired 

## Gains from ESOP/ ESOW Plans

(l) Gross Amount not Qualifying for Tax Exemption [ $l = (g-e) \times h$ ] S\$ 472.00(m) Gross Amount of Gains [ $m = l$ ] S\$ 472.00

CONTINUE



- Enter 100 shares with the exercise price of \$10.22.
- Click <CONTINUE> to save the 2<sup>nd</sup> sub-record.

**Section A: Employee Equity-Based Remuneration (EEBR) Scheme** ⓘ

Record No.	Company Registration No.	Date of Grant	Exercise/ Vesting Date	Actions
1	██████████	██████████	██████████	DELETE EDIT
2	██████████	██████████	██████████	DELETE EDIT

**Total of gross ESOP/ ESOW gains in Section A falls under Section 10(1)(b)**

Gross amount qualifying for Income Tax Exemption under EEBR	S\$ 0.00
Gross amount not qualifying for Tax Exemption	S\$ 200.00
Gross amount of gains from ESOP/ ESOW Plans	S\$ 200.00

**Total of gross ESOP/ ESOW gains in Section A falls under Section 10(1)(g)**

Gross amount qualifying for Income Tax Exemption under EEBR	S\$ 0.00
Gross amount not qualifying for Tax Exemption	S\$ 0.00
Gross amount of gains from ESOP/ ESOW Plans	S\$ 0.00

**ADD RECORD**

**Total of gross ESOP/ ESOW gains that falls under Section 10(1)(b)** S\$ 200.00  
This amount is to be reflected in item d8(i) of form IR8A

**Total of gross ESOP/ ESOW gains that falls under Section 10(1)(g)** S\$ 0.00  
This amount is to be reflected in item d8(ii) of form IR8A

**Next Step**

Discard changes and go back to Employee Records. **OR** Save changes and go to Employee Records.

CANCEL **SAVE** ←

Since the amendment in Appendix 8B affects the figures submitted for Form IR8A, the amount is auto-populated in the Form IR8A.

- Verify the amount to be reflected in Form IR8A is correct.
- Click <SAVE> to return to employee's Form IR8A.

**Note:**

Follow the steps in [Page 10](#) to view file summary and submit records.

#### Example 14: Incorrect number of shares

##### Under declared number of shares for sub-record

Actual number of shares = 500

Submitted number of shares = 300

Difference = 200

You should submit:

- 1 Amendment Form IR8A record with difference in the amount for stock option gains
- 1 Amendment Appendix 8B record with 1 sub-record with 200 shares and the corresponding amount for stock option gains

##### Over declared number of shares for sub-record

Actual number of shares = 300

Submitted number of shares = 340

Difference = -40

You should submit:

- 1 Amendment Form IR8A record with difference in amount for stock option gains field
- 1 Amendment Appendix 8B record with 1 sub-record with -40 shares and the corresponding amount for stock option gains, which is the difference in the number of shares

The steps to amend the submitted information is the same as that of [Example 12](#)

#### Example 15: Incorrect year of exercise for sub-record submitted

Actual date of exercise = 01/06/2024 under income derived in year 2024 (Year of Assessment 2025)

Submitted date of exercise = 01/06/2023 under income derived in year 2023 (Year of Assessment 2024)

You should submit:

2 Form IR8A records

- 1st Amendment file (for YA 2024) = 1 record to negate the amount of stock option gains for YA 2024
- 2nd Original file (For YA 2025) = 1 record for YA 2025

2 Appendix 8B records

- 1st Amendment file (for YA 2024) = 1 sub-record with negative shares to negate incorrect entry (date of exercise = 01/06/2023)
- 2nd Original file (for YA 2025) = 1 sub-record with correct information

The steps to amend the submitted information is the same as that of [Example 13](#)

Example 16: Changes to type of plan

Actual stock option gains = ESOW

Submitted stock option gains = ESOP

You should submit:

2 Form IR8A records

- 1st Amendment file (for ESOP) = 1 record to negate the amount of stock option gains due to ESOP
- 2nd Original file (for ESOW) = 1 record for stock option gains due to ESOW

2 Appendix 8B records

- 1st Amendment file (for ESOP) = 1 sub-record to negate the amount of stock option gains
- 2nd Original file (for ESOW) = 1 sub-record with stock option gains on ESOW

The steps to amend the submitted information is the same as that of [Example 13](#)

[Amend amount fields in Appendix 8B that do not affect amount in Form IR8A](#)

If the changes to the amount fields do not affect the total amount of stock option gains, you will only need to submit amendment records for the Appendix 8B.

Scenarios include:

- Stock options gains amount was declared in Form IR8A, but Appendix 8B was not submitted
- Changes to type of plan, particulars of company, date of grant

Amend sub-records in Appendix 8B by negating the original sub-record first.

Hence, you should submit 2 sub-records for each affected employee.

- 1st sub-record: Same information as per previous submitted sub-record, but with negative sign at number of shares field.
- 2nd sub-record: Correct sub-record with the correct type of plan, particular of company, date of grant, where applicable, and indicate the number of shares accordingly.

**Example 17: Omitted Appendix 8B submission. Form IR8A with stock option amounts was already submitted**

Actual stock option gains = \$50,000

You should submit:

1 Original Appendix 8B record with stock option gains = \$50,000

*(Note: For this scenario, you cannot use the Submit Employment Income Records at myTax Portal to submit the amendment file as Form IR8A record will be automatically created. For files submitted via Payroll Software, check with your vendor on how to generate an amendment file.)*

**Example 18: Changes to non-income fields**

**A) Changes to Company Name particulars**

Actual company name = Company A Pte Ltd

Submitted company name = Company B Pte Ltd

You should submit:

1 Amendment Appendix 8B record with 2 sub-records:

- 1st sub-record = negative number of shares to negate the incorrect entry
- 2nd sub-record = correct entry

**B) Changes to Date of Grant**

Actual date of grant = 01/06/2024

Submitted date of grant = 01/07/2024

You should submit:

1 Amendment Appendix 8B record with 2 sub-records:

- 1st sub-record = negative number of shares to negate the incorrect entry
- 2nd sub-record = correct entry

There is no need for the submission of Form IR8A amendment record since the amendment does not affect the amount submitted for Form IR8A.

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