Introduction

This booklet is one of a series of 20 booklets prepared by MIDA for the purpose of providing investors with relevant information on establishing projects in the identified services sub-sectors in Malaysia. The complete list of booklets is as follows:

**Booklet 1:** General Policies, Facilities and Guidelines  
**Booklet 2:** Regional Operations  
**Booklet 3:** Research and Development (R&D) Services  
**Booklet 4:** Logistics Services  
**Booklet 5:** Specialised Technical Support Services  
**Booklet 6:** Information and Communication Technology Services  
**Booklet 7:** Environmental Management Services  
**Booklet 8:** Distributive Trade Services  
**Booklet 9:** Tourism and Travel Related Services  
**Booklet 10:** Education and Industrial Training Services  
**Booklet 11:** Legal Services  
**Booklet 12:** Accounting, Auditing and Taxation Services  
**Booklet 13:** Architectural Consultancy Services  
**Booklet 14:** Surveying Consultancy Services  
**Booklet 15:** Medical and Health Care Services  
**Booklet 16:** Engineering and Energy Consultancy Services  
**Booklet 17:** Management Consultancy Services  
**Booklet 18:** Market Research Services  
**Booklet 19:** Advertising Services  
**Booklet 20:** Quick Reference

The Ministry of International Trade & Industry (MITI) spearheads the development of industrial activities to further enhance Malaysia’s economic growth. As an agency under MITI, the Malaysian Investment Development Authority (MIDA) is in charge of the promotion and coordination of industrial development in the country.

MIDA is the first point of contact for investors who intend to set up projects in manufacturing and services sector in Malaysia. With its headquarters in Malaysia’s capital city of Kuala Lumpur, MIDA has established a global network of 23 overseas offices covering North America, Europe and the Asia Pacific to assist investors interested in establishing manufacturing projects and services activities in Malaysia. Within Malaysia, MIDA has 12 branch offices in the various states to facilitate investors in the implementation and operation of their projects.

If you wish to explore investment opportunities in Malaysia, please contact MIDA for more information as well as assistance in your decision-making (please see the last page of contact details of MIDA’s headquarters and state and overseas offices).
## LICENSING AND REGISTRATION

1.1 Registration with Companies Commission of Malaysia  
1.2 Registration of Medical Practitioners with Malaysian Medical Council  
1.3 Registration of Dental Practitioners with Malaysian Dental Council  
1.4 Registration of Pharmacists with Pharmacy Board of Malaysia  
1.5 Registration of Nurses with Nursing Board Malaysia  
1.6 Registration of Midwives with Midwives Board Malaysia  
1.7 Registration with Ministry of Finance (MOF)  
1.8 Business Licence

## EQUITY POLICY

### GENERAL AGREEMENT ON TRADE IN SERVICES (GATS), ASEAN FRAMEWORK AGREEMENT ON SERVICES (AFAS) AND FREE TRADE AGREEMENTS (FTAS)

## SPECIFIC IMMIGRATION PROCEDURES

4.1 Employment of Foreign Medical Practitioners  
4.2 Employment of Foreign Dental Specialist  
4.3 Employment of Foreign Pharmacists  
4.4 Employment of Foreign Nurses  
4.5 Employment of Foreign Midwives

## TAX INCENTIVES

5.1 Incentives for the Promotion of Healthcare Travel

## OTHER INCENTIVES

6.1 Double Deduction Incentive on Quality Accreditation
The medical and health care services in this booklet only cover general medical services, dental services, pharmaceutical services, nursing and midwifery. It does not include medical speciality services (classified under code 93122, Central Product Classification).

Medical services (classified under code 85121, Malaysian Standard Industrial Classification) refer to the consultation and treatment activities of general physicians and medical specialists. It involves activities of doctors of general medicine or medical specialists or surgeons in health institutions (including hospital outpatient clinics and departments of prepaid groups of physicians) or private practice. It includes activities carried out in clinics such as those attached to firms, schools, homes for the aged, labour organisation and fraternal organisations as well as in patients' homes. Patients are usually ambulatory and can be referred to specialists by general practitioners. It excludes in-patient hospital activities which are classified in item 85110 Hospital services and para-medical activities such as those of midwives, nurses and physiotherapists which are classified in the appropriate items of Class 8519.

Dental services (classified under code 85122, Malaysian Standard Industrial Classification) refer to general or specialised practices and can be carried out in private clinics or hospitals or institutions of higher education.

Pharmacy, nursing and midwifery (classified under code 8519, Malaysian Standard Industrial Classification) are under other human health activities. It refers to all activities for human health not performed by hospitals or by medical doctors or dentists.

1. LICENSING AND REGISTRATION

1.1 Registration with Companies Commission of Malaysia

The setting up of medical and health care practice requires the intended professional to register with the Companies Commissions of Malaysia (CCM) under the Registration of Businesses Act, 1956 or incorporate a company under the Companies Act, 1965. A foreign company cannot carry on business in Malaysia unless it incorporates a local company, or registers a branch in Malaysia.

1 Refers to forensic medicine, nuclear medicine, geriatrics, micro-vascular surgery, neurosurgery, cardiothoracic surgery, plastic surgery, clinical immunology and oncology, traumatology, anaesthesiology, intensive care specialist, child psychiatry and physical medicine
A ‘Foreign Company’ is defined under the Companies Act, 1965 as:

- a company, corporation, society, association or other body incorporated outside Malaysia, or
- an unincorporated society, association, or other body which under the law of its place of origin may sue or be sued, or hold property in the name of the secretary or other officer of the body or association duly appointed for that purpose and which does not have its head office or principal place of business in Malaysia.

Persons intending to set up private practices in the medical and health services are required to fulfil the necessary licensing conditions specified by the respective licensing authorities of the accredited professional services. The licensing conditions are as follows:

<table>
<thead>
<tr>
<th>Accredited Professional Services</th>
<th>Licensing Conditions</th>
<th>Licensing Authorities</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical Services</td>
<td>Full Registration Certificate and Annual Practising Certificate</td>
<td>Malaysian Medical Council</td>
</tr>
<tr>
<td>Dental Services</td>
<td>Registration Certificate and Annual Practising Certificate</td>
<td>Malaysian Dental Council</td>
</tr>
<tr>
<td>Pharmacy Services</td>
<td>Full Registration Certificate Licence A under Poisons Act, 1952</td>
<td>Pharmacy Board of Malaysia Licensing Officer</td>
</tr>
</tbody>
</table>

1.2 Registration of Medical Practitioners with Malaysian Medical Council

Medical practitioners intending to practise medicine in Malaysia are required to register with the Malaysian Medical Council (MMC), in accordance with the Medical Act, 1971. Only medical graduates from recognised institutions listed in Schedule 2 of the Medical Act, 1971 are eligible for registration automatically. Graduates from unrecognised medical schools need to sit and pass the medical qualifying examination to be eligible for registration. Exemption, however, may be given to graduates from unrecognised schools with postgraduate degrees and having not less than five (5) years of clinical experience.

There are three (3) types of registration allowed under the law:

(a) Registration as Provisionally Registered Medical Practitioners (Section 1 Medical Act, 1971)

Under the Medical Act, 1971 newly qualified medical graduates wishing to practise medicine are required to be provisionally registered before undergoing internship. Provisionally registered practitioners need to obtain experience for a period of two (2) years in hospitals approved by the Medical Qualifying Board (MQB) in five (5) out of six (6) compulsory disciplines comprising Paediatrics, Medicine, Surgery, Orthopaedics,
Obstetrics, Gynaecology and Emergency Medicine. However, at the moment, the Ministry of Health (MOH) does not allow foreign medical graduates to do internship in Malaysia.

(b) Registration as Fully Registered Medical Practitioners

Upon completion of internship and to the satisfaction of the MQB, practitioners who have been provisionally registered with the MMC as well as those who have been provisionally or fully registered with other Medical Councils can apply for full registration.

Under Section 14 of the Medical Act, 1971 there are two types of full registration:

_under Section 14 (1):_

Section 14 (1) to the Medical Act, 1971 states:

“Subject to the provisions of this Act, no person shall be entitled to be fully registered as a medical practitioner under this Act unless:

- He has been provisionally registered under Section 12
- He furnishes proof of having satisfied the provisions of Section 13

For Malaysian practitioners who have completed internship training locally, their respective employers must process and submit their application within one month of their completion.

For Malaysian practitioners who completed internship overseas, the Evaluation Committee (EC) appointed by the MMC will determine whether they can be exempted from internship training here, upon the application made by individual applicants.

Registration under Section 14 (3):

Section 14 (3) in the Medical Act, 1971 states:

“Notwithstanding anything to the contrary contained in this Act, any person may be fully registered under this section subject to such restriction and conditions as may be stipulated by the Minister, provided that the person seeking registration under this subsection possesses a qualification with respect to which the Minister, after consulting the Council, is satisfied that it is adequate.”

For non-citizens who wish to practise in Malaysia, registrations are approved for a limited period, place and scope of practice (study, employment or research). All applications are to be made through their employer and duly screened by the Evaluation Committee. Eligible applications will be forwarded to the Minister of Health for approval for registration under Section 14 (3) of the Medical Act, 1971.

Under the law, every fully registered practitioner must serve with the public services for a period of not less than two (2) years. This is normally known as the ‘compulsory service’ before they are allowed to set up a private practice. Exemption may be considered for Exemption maybe considered on case to case basis for Malaysians practitioners that are returning back from practicing abroad with the National Specialist Register (NSR) recognized specialties that comply to the following criteria:-

(i) Practitioners who are self-funding his / her study with more than 10 years of clinical experience irrespective of specialty or general practice.
(ii) Practitioners who are age above 45.

(iii) Practitioners who are specialised within the lacking area of specialties in Malaysia.

(iv) Practitioners who are to be employed as lecturers by the public or private higher education institutions for a period of not less than three (3) consecutive years.

(c) **Temporary Registration under Section 16**

Temporary registration is only applicable to foreign medical practitioners who wish to practise in Malaysia. This type of registration is only approved for the purpose of postgraduate study or attachment training, demonstration during conferences or research with institutions, universities or even private hospitals. The registration is renewable on a three (3) monthly basis.

To be eligible for temporary registration:

- the practitioner must be registered with a foreign Medical Council
- the practitioner has insurance to cover his practice in Malaysia
- the local practitioner acting as a guarantor for the application holds a valid and current Annual Practising Certificate issued by the MMC.

The practitioner applying for temporary registration need not possess a medical degree from recognised institutions listed in Schedule 2 of the Medical Act, 1971.

Under the law, whilst holding temporary registration, practitioners are not allowed at all times to operate or even set up a private practice.

1.3 **Registration of Dental Practitioners with Malaysian Dental Council**

Under Section 19 of the Dental Act, 1971, dental practitioners who wish to practise in Malaysia must possess a valid practising certificate.

(a) **Registration as Dental Practitioners**

Malaysian citizens and permanent residents may apply for registration with the Malaysian Dental Council, if they hold a recognized degree in dentistry. All practitioners who registered with the MDC are required to undergo one (1) year of compulsory service in the government sector.

(b) **Annual Practising Certificate (APC)**

Dental practitioners who are registered with the MDC will be granted an Annual Practising Certificate under Section 19(2) of the Dental Act 1971, to enable them to practice dentistry in Malaysia. New applicant may submit application at any time of the year. All renewal applications must be submitted to the MDC before 1 December of the year prior to the year for which the application is submitted. The APC is valid until 31 December of the year.
(c) **Temporary Practising Certificate (TPC)**

Foreign dental specialists who wish to practice in Malaysia may apply for a TPC through their prospective employers. The application shall be in the form and manner as stated in the Guidelines for Application for Temporary Practising Certificate endorsed by MDC.

Criteria for granting a TPC as outlined in the Guidelines for Application for Temporary Practising Certificate; include, but are not limited to:

i. Possession of a recognized dental qualification as listed in Schedule II of the Dental Act 1971;

ii. Be credentialed by a Specialist Sub-Committee of the National Specialist Register;

iii. Possession of a recent Letter of Good Standing;

Foreign dental specialists, who hold a TPC, are not allowed to set up their own dental practices, but they may be employed in institutions of higher education and private hospitals.

1.4 **Registration of Pharmacists with Pharmacy Board of Malaysia**

Pharmacy graduates intending to practise pharmacy in Malaysia are required to register with the Pharmacy Board of Malaysia (PBM), in accordance with the Registration of Pharmacists (Amendment) Act, 2003. Only Malaysians and a few categories of foreigners can register with PBM. There are three (3) types of registration with PBM:

(a) **Registration as Provisionally Registered Pharmacist**

Under Section 6, Registration of Pharmacists (Amendment) Act, 2003 a pharmacy graduate must register as a provisionally registered pharmacist and obtain experience for a period of not less than one (1) year to the satisfaction of PBM before the pharmacist can be registered as a fully registered pharmacist in Malaysia. At the same time, he/she needs to apply to the Public Services Commission (PSC) for employment in the Government sector or other public services. With liberalisation, he/she allowed to undergo his/her training in private sectors at premises reconized by the Pharmacy Board Malaysia.

Pharmacy graduates from recognised universities, who are registered overseas on or after 2 September 2004, should apply for Provisional Registration and Full Registration from PBM and at the same time apply to PSC for employment in the Government sector or other public services. This category of pharmacists can obtain exemption from “employment as pharmacists to gain experience while under provisional registration” as mentioned under Section 6A (7) Registration of Pharmacists (Amendment) Act, 2003.

(b) **Registration as Fully Registered Pharmacist**

Pharmacy graduates can apply for full registration as a pharmacist upon the completion of the provisional registration period. With the implementation of compulsory service, they will have to serve the Government for not more than three (3) years on obtaining full registration. Categories of pharmacists who are exempted from compulsory service are as follows:

(i) Pharmacists who hold a basic pharmacy qualification recognised by PBM and have a PhD in pharmacy; or
(ii) Pharmacists who hold a basic pharmacy qualification recognised by PBM and have a qualification recognised by the Board of Pharmaceutical Specialities (BPS), United States of America.

Pharmacists must apply to the Pharmacy Board of Malaysia (PBM) for exemption from compulsory service with justification. Those pharmacists who have been exempted from the compulsory service then can apply to Pharmacy Board of Malaysia (PBM) for full registration.

(c) Temporary Registration

Temporary Registration (TR) can be issued to non-Malaysians (foreigners) of the following categories, in accordance with Section 11A of the Registration of Pharmacists (Amendment) Act, 2003:

- Spouses of Malaysians who possess pharmacy qualifications recognised by PBM and are registered as pharmacists in countries which are recognised by PBM.
- Spouses of foreigners who are in Malaysia with a working permit who possess pharmacy qualifications recognised by PBM and are registered as pharmacists in countries which are recognised by PBM.
- Foreigners who hold a PhD or post graduate Doctor of Pharmacy with basic pharmacy qualifications recognised by PBM and are registered in their countries for three (3) years.

However, a holder of Doctor of Pharmacy (PharmD) from universities in the United States of America is not recognised by PBM as PhD or Doctor of Pharmacy. He/she needs to provide a letter of appointment from his/her employer in Malaysia.

1.5 Registration of Nurses with Nursing Board Malaysia

Under the Nurses Act 1950 and Midwives Act 1966, a person must be registered with the Malaysia Nursing Board (MNB) and possess a valid Annual Practising Certificate (APC) in order to practice nursing/midwifery in Malaysia as per statutory requirement.

(a) Registration with Nursing Board Malaysia

For any persons wanting to practise nursing in Malaysia, he/she needs to be trained in a nursing programme. Malaysia Nursing Board will only processed applications after the fees and all required documents are received and when all requirements are met.

The entry requirement of the programme must comply with prevailing policies of the government.

CRITERIA

1.1 Admission and Selection:

1.1.1 There must be a policy and procedure for student selection and admission to determine suitability.

1.1.2 The Board is responsible to allocate the quota of students for the programme.
1.1.3  The number of student intake must abide the quota approved by the Board.

1.1.4  The recruitment committee must include a nurse.

1.1.5  All candidates must meet the entry requirement as stipulated by the Board.

1.1.6  All candidates with local qualifications must have credit in Bahasa Melayu in Sijil Pelajaran Malaysia (SPM).

1.1.7  The Board will only recognize awards from nursing programmes with full accreditation.

1.1.8  All candidates with local qualifications for enrollment into a degree nursing programme must pass Malaysian University English Test (MUET) with minimum of Band 3 / pass International English Language Testing System (IELTS) with a minimum score of 5.5.

1.1.9  All candidates with international qualifications must have:
   ➢ Pass International English Language Testing System (IELTS) with Overall Band Score of minimum 5.5.
   OR
   ➢ Test of English as a Foreign Language (TOEFL):
     ➢ TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
     OR
     ➢ TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
     OR
     ➢ TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.

1.1.10  All candidates with international qualifications must be able to converse in Bahasa Melayu.

1.1.11  The Entry Requirement for Certificate Programme is:
   Local qualifications: Pass Sijil Pelajaran Malaysia (SPM)
   ➢ Credit in Bahasa Melayu
   AND
   ➢ Pass in General Science and Mathematics.

1.1.12  The Entry Requirement for Diploma Programme is:
1.1.12.1  Local qualifications:
   ➢ Pass Sijil Pelajaran Malaysia (SPM) or *EQUIVALENT with 5 credits:
     Mandatory credit of the following:
     ➢ Credit in Bahasa Melayu
     ➢ Credit in Mathematics (Elementary or Additional or Modern).
     Either one (1) of the following:
     ➢ Credit in General Science
     ➢ Credit in Biology
     ➢ Credit in Chemistry and pass in Biology
     ➢ Credit in Physics and pass in Biology
     ➢ Credit in two (2) other subjects.
     AND
     ➢ Pass in English.
1.1.12.2 International qualifications:
- Pass *EQUIVALENT to Sijil Pelajaran Malaysia (SPM) with 5 credits:
  - **Mandatory credit of the following:**
    - Credit in Mathematics (Elementary or Additional or Modern).
  - **Either one (1) of the following:**
    - Credit in General Science
    - Credit in Biology
    - Credit in Chemistry and pass in Biology
    - Credit in Physics and pass in Biology
    - Credit in three (3) other subjects.
  - **AND**
    - Pass International English Language Testing System (IELTS) with a minimum score of 5.5
  - OR
    - Pass Test of English as a Foreign Language (TOEFL):
      - TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
      - TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
      - TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.
    - Must be able to converse in Bahasa Melayu.

1.1.13 The Entry Requirement for Diploma (Conversion) Programme is:
1.1.13.1 Local qualifications:
- Pass Sijil Pelajaran Malaysia (SPM):
  - Possess Community Nurse/Assistant Nurse Certificate.
  - Minimum 3 years clinical working experience.
  - Possess current Annual Practicing Certificate (APC) for nurses.
  - Registered with the Board.
  - Credit in Bahasa Melayu.

1.1.14 The Entry Requirement for Degree Programme Pre-Registration is:
1.1.14.1 Local qualifications:
- Pass Sijil Pelajaran Malaysia (SPM) or *EQUIVALENT with 5 credits:
  - **Mandatory credit of the following:**
    - Credit in Bahasa Melayu
    - Credit in Mathematics (Elementary or Additional or Modern).
  - **Either one (1) of the following:**
    - Credit in General Science
    - Credit in Biology
    - Credit in Chemistry and pass in Biology
    - Credit in Physics and pass in Biology
    - Credit in two (2) other subjects.
  - Pass in English.
  - **AND MUST POSSESS:**
    - **Either one (1) of the following:**
      - Pass Sijil Tinggi Persekolahan Malaysia (STPM) or *EQUIVALENT with minimum CGPA 2.5
      - Pass ‘A’ Level with minimum Grade C in three (3) subjects
      - Pass Matriculation in Science with minimum CGPA 2.5
      - Pass Foundation in Science with minimum CGPA 2.5
      - Pass Diploma in Science with minimum CGPA 2.5
Pass Malaysian University English Test (MUET) with minimum of Band 3 / pass International English Language Testing System (IELTS) with a minimum score of 5.5 / Pass Test of English as a Foreign Language (TOEFL):

- TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
- TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
- TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.

1.1.14.2 International qualifications:

- Pass *EQUIVALENT to Sijil Pelajaran Malaysia (SPM) with 5 credits: Mandatory credit of the following:
  - Credit in Mathematics (Elementary or Additional or Modern).
  - Either one (1) of the following:
    - Credit in General Science
    - Credit in Biology
    - Credit in Chemistry and pass in Biology
    - Credit in Physics and pass in Biology
  - Credit in three (3) other subjects.
  - AND MUST POSSESS:
    - Either one (1) of the following:
      - Pass Sijil Tinggi Persekolahan Malaysia (STPM) or *EQUIVALENT with minimum CGPA 2.5
      - Pass ‘A’ Level with minimum Grade C in three (3) subjects
      - Pass Foundation in Science with minimum CGPA 2.5
      - Pass Diploma in Science with minimum CGPA 2.5 (credit transfer is not allowed)
  - Pass International English Language Testing System (IELTS) with a minimum score of 5.5 / Pass Test of English as a Foreign Language (TOEFL):
    - TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
    - TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
    - TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.
- Must be able to converse in Bahasa Melayu.

1.1.15 The Entry Requirement for Degree Programme Post-Registration is:

1.1.15.1 Local qualifications:

- Possess Diploma in Nursing from a recognised institution.
- Minimum three (3) years clinical working experience.
- Possess current Annual Practicing Certificate (APC) for nurses.
- Registered with the Board.
- Pass Malaysian University English Test (MUET) with minimum of Band 3 / pass International English Language Testing System (IELTS) with a minimum score of 5.5 / Pass Test of English as a Foreign Language (TOEFL):
  - TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
  - TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
  - TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.
1.1.15.2 International qualifications:
- Possess Diploma in Nursing from a recognised institution.
- Minimum three (3) years clinical working experience.
- Registered with the Nursing Council of the country of origin.
- Possess current Temporary Practicing Certificate (TPC) from the Board.
- Pass International English Language Testing System (IELTS) with a minimum score of 5.5 / Pass Test of English as a Foreign Language (TOEFL):
  - TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
  - TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
  - TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.
- Must be able to converse in Bahasa Melayu.

1.1.16 The Entry Requirement for Advance Diploma Programme is:
1.1.16.1 Local qualifications:
- Possess Diploma in Nursing from a recognised institution.
- Registered with the Board.
- Possess current Annual Practicing Certificate (APC) for nurses.
- Minimum two (2) years clinical working experience.
- Possess three (3) months experience in specialty field.

1.1.16.2 International qualifications:
- Possess Diploma in Nursing from a recognised institution.
- Minimum two (2) years clinical working experience.
- Possess three (3) months experience in specialty field.
- Registered with the Nursing Council of the country of origin.
- Possess current Temporary Practicing Certificate (TPC) for nurses from the Board.
- Pass International English Language Testing System (IELTS) with a minimum score of 5.5 / Pass Test of English as a Foreign Language (TOEFL):
  - TOEFL Paper Based Test (TOEFL PBT) minimum score of 515.
  - TOEFL Computer Based Test (TOEFL CBT) minimum score of 215.
  - TOEFL Internet Based Test (TOEFL iBT) minimum score of 80.
- Must be able to converse in Bahasa Melayu.

1.1.17 The Entry Requirement for Post Basic Programme is:
1.1.17.1 Local qualifications:
- Registered with the Board.
- Possess current Annual Practicing Certificate (APC) for nurses.
- Minimum two (2) years clinical working experience.
- Possess three (3) months experience in specialty field.

1.1.18 The Entry Requirement for Masters in Nursing Programme is:
1.1.18.1 Local qualifications:
- Possess Diploma in Nursing from a recognised institution with more than eight (8) years clinical working experience and Degree in Nursing with minimum CGPA 2.5.
OR

- Possess Diploma in Nursing from a recognised institution with three to eight (3 - 8) years clinical working experience and Degree in Nursing with minimum CGPA 2.5 and minimum three (3) years clinical working experience after the degree programme.
- Registered with the Board.
- Possess current Annual Practicing Certificate (APC) for nurses.

1.1.18.2 International qualifications:

- Possess Degree in Nursing or Nursing related degree from a recognised institution.
- Registered with the Board or Nursing Council of the country of origin.
- Possess current Temporary Practicing Certificate (TPC) for international students pursuing a clinical based programme from the Board.
- Must be able to converse in Bahasa Melayu.

1.1.19 The Entry Requirement for PhD Doctorate in Nursing Programme is:

- Possess Masters in Nursing or Nursing related degree from a recognised institution.
- Registered with the Board or Nursing Council of the country of origin.
- Possess current Annual Practicing Certificate (APC) / Temporary Practicing Certificate (TPC) for international students pursuing a clinical based programme.
- Must be able to converse in Bahasa Melayu.

1.2 Health status:

- All candidates must be certified medically fit by a registered medical practitioner within one month before commencement of the nursing programme.
- Candidate with the following medical conditions, i.e. HIV/AIDS, Hepatitis B or C, Mental health disorders, Epilepsy, Tuberculosis and other chronic diseases cannot be admitted into the nursing programme.
- Candidate must not have any physical disabilities or impaired a sense that hinders nursing dexterity.
- Pregnancy is not allowed throughout the nursing programme.

There are five types of nurses registered as stated in the Nurses Act, 1950:

(i) Registered Nurse

‘Registered Nurse’ means a person who is admitted to the general part of the Register and who has undergone a three (3)-year Diploma in Nursing Programme at a recognised school College of Nursing or University and passed the Nursing Board Examination.

(ii) Assistant Nurse

‘Assistant Nurse’ means a person who is admitted to the supplementary part of the Nurses Act, 1950 containing the title of assistant nurse and who has undergone a two
(2)-years training Programme in a recognised School/College of Nursing and passed the Assistant Nurses Examination set by the Nursing Board.

(iii) Mental Health Nurse

‘Mental Health Nurse’ is a person who is admitted to the supplementary part of the Nurses Act, 1950 and is described as a nurse trained in nursing and care of persons suffering from mental health disorders, and who has undergone a one (1)-year training Programme in a recognised School/College of Nursing.

(iv) Public Health Nurse

‘Public Health Nurse’ is a person registered under the supplementary part of the Nurses Act, 1950 and has been trained in Public Health Nursing and who has undergone a one (1)-year training Programme in a recognised School/College of Nursing or University.

(v) Community Nurse

‘Community Nurse’ is a person registered under the supplementary part of the Nurses Act, 1950 and who has undergone two and a half (2½) years training in a recognised Community Nurses College.

(b) Annual Practising Certificate

It is the responsibility of the individual nurse/midwives to have a valid Annual Practising Certificate (APC) to practise nursing in Malaysia. The APC expires on 31 December every year. APC needs to be renewed annually. All applications should be submitted to the Nursing Board Malaysia and Midwives Board Malaysia by 30 September each year.

Issuance of APC is only for local nurses who have obtained the required Continuous Professional Development (CPD) points as stipulated by the Nursing Board as follows:

- Matron, Tutor, Clinical Nurse and Sister: 35 – 40 CPD Points
- Staff Nurse: 25 – 30 CPD Points
- Community Nurse and Assistant Nurse: 15 – 20 CPD Points

(c) Temporary Practising Certificate

A Temporary Practising Certificate (TPC) is issued to a foreign-trained nurse who is practising nursing in Malaysia. Malaysia Nursing Board will only process applications after the fees and all required documents are received and when all requirements are met as stated in “FOREIGN TRAINED NURSES EMPLOYMENT CRITERIA” on Malaysia Nursing Board website: http://nursing.moh.gov.my

1.6 Registration of Midwives with Midwives Board Malaysia

The Midwives Board Malaysia is a regulatory body for the registration of Midwives in Malaysia. The persons must have successfully undergone midwifery training, including domiciliary training, and passed the examination conducted by the Board.
1.7 Registration with Ministry of Finance (MOF)

Any consulting firm wishing to tender for Government contracts shall register with MOF using the codes specified by MOF.

Conditions that must be fulfilled for registration with MOF:

(i) Firm with accumulated/paid-up capital as follows:
   - Sole proprietorship - minimum of RM50,000
   - Partnership - minimum of RM50,000
   - Sdn. Bhd. - minimum of RM50,000

(ii) The firm needs to have a legitimate office address, either leased or own property.

(iii) The business premise is not allowed to use the address of virtual office, P.O.Box, mailing box office services and other premises where the traceability and capacity of the firm is difficult to be determined.

(iv) The firm must have at least three (3) staffs under permanent employment and contribute to the Employees Provident Fund (EPF) with the following composition:

   (a) one (1) professional staff with academic qualification of at least a degree in related field;
   (b) one (1) semi-professional with academic qualification of at least a diploma in related field; and
   (c) one (1) clerk.

(v) The owner of the firm must be appointed as a full-time Director, and can be appointed as the professional staff or the management, but is not allowed to be appointed as a worker in the firm.

(vi) The owner of the firm must have the necessary professional qualification in the field of expertise applied for in accordance with the provision of the laws and regulations and is required to submit relevant CV/work experience.

(vii) The professional staff and the semi-professional staff are required to submit their first degree or diploma together with their relevant CV/work experience.

(viii) All equity/share-holders must have at least five (5) years of working experience in the field of expertise applied for after obtaining their first degree.

(ix) The field of expertise submitted for registration with MOF must be consistent with the practising licence issued by the respective Professional Boards.

(x) The consulting firm needs to have an active current account.

(xi) For professions whose ethics of service are governed by the Professional Boards, the equity/share-holders shall be registered with their respective Professional Boards. The field of expertise to be registered with MOF will be the expertise approved by the Professional Boards.
(xii) For professions whose ethics of service are yet to be governed by the Professional Boards, the field of expertise to be registered with MOF will be based on the academic qualification and the working experiences of the owner.

(xiii) The consulting firm is required to submit its registration certificate with the Professional Board as compliance with the provisions of the Act of the Professional Board for purposes of carrying out consultancy services.

Application must be made only through www.eperolehan.gov.my

Please refer to the above website for policy of registration, registration code and other relevant information or please contact Ministry of Finance for further details.

1.8 Business Licence

Companies intending to set up an office are required to obtain a business premise/ signboard licence from the respective local authorities, depending on the nature of the business activity.

There are 179 local authorities in Malaysia which are responsible for approving business premise and signboard licences. The requirements for obtaining a business premise/signboard licence may vary according to the conditions requirements set by each local authority.

Applicants are advised to contact the relevant local authority (based on the location of the business premises) regarding the specific rules and regulations pertaining to business premise/ signboard registration. The fees may vary according to each of the local authorities.

Contact details for local authorities are available in the Quick Reference Booklet in this series.

2. EQUITY POLICY

To increase local participation in business, the Government encourages joint-ventures between Malaysian and foreign investors.

The Government had announced on 7 October 2011 that private hospital services, medical specialists services and dental specialists services are among the 17 services sub-sectors that would be liberalised. Please refer to MITI website www.miti.gov.my for information on liberalisation.

3. GENERAL AGREEMENT ON TRADE IN SERVICES (GATS), ASEAN FRAMEWORK AGREEMENT ON SERVICES (AFAS) AND FREE TRADE AGREEMENTS (FTAS)

The updates an information of Schedule of Specific Commitments of GATS, AFAS and FTAs is available in MITI’s website www.miti.gov.my

4. SPECIFIC IMMIGRATION PROCEDURES

4.1 Employment of Foreign Medical Practitioners

Under the Medical Act, 1971 expatriate practitioners are only registered to practise medicine with a specific employer and for a specific time either in the public service or private sector.
Foreign medical practitioners with basic medical degrees as listed in Schedule 2 of the Medical Act, 1971 are allowed to work only in the public sector whereas those holding specialist qualifications that are recognized by the National Specialist Register (NSR).

For the purpose of employment, any interested practitioners from foreign countries should apply directly to the prospective employer who will submit the application for registration or licensing to the MMC. Expatriates should not submit application directly to the MMC.

Employers will arrange the application for Employment Pass for their respective expatriate. Application can be submitted to the Immigration Headquarters, Putrajaya or any Immigration State Office.

The spouse and children of the expatriate can apply for Dependant Passes once the expatriate has been issued with the Employment Pass. The Dependant Pass may be applied together with the application, for the Employment Pass or after the Employment Pass is approved. The spouse and children of the expatriate who enter the country on a visit (temporary employment or professional) will be issued a visit (social) pass.

4.2 Employment of Foreign Dental Specialists

Foreign dental specialists may be employed in institutions of higher education under the Ministry of Higher Education or in private hospitals. Foreign dental specialists who practice in Malaysia must have a valid TPC. The application for the TPC must be made to the MDC through their employer.

Before applying for the Employment Pass for expatriates, the employer must apply for approval of the related post from the Expatriate Committee of the Immigration Department.

Upon approval of the expatriate posts, the employers should forward their applications for Employment Passes to the Immigration Department for endorsement.

The spouse and children of the expatriate can apply for Dependant Passes once the expatriate has been issued with the Employment Pass. The Dependant Pass may be applied together with the application, for the Employment Pass or after the Employment Pass is approved. The spouse and children of the expatriate who enter the country on a visit (temporary employment or professional) will be issued a visit (social) pass.

4.3 Employment of Foreign Pharmacists

Foreign pharmacists are only allowed to work in the private sector. These practitioners must have a valid Temporary Registration Pharmacist Certificate issued by PBM, which is renewable every two years. With a job offer letter from the employer, foreign pharmacists can apply for Temporary Registration from PBM. Before they can be registered, they have to pass the Pharmacy Jurisprudence Examination handled by PBM. Applicants are only allowed to start working after getting approval of PBM.

Expatriates who are registered as pharmacists abroad do not require any registration with PBM for the following posts:

- Manufacturing of Medicines involving GMP (Good Manufacturing Practice)
- Academic Staff of the Private Institutions of Higher Learning offering Pharmacy Courses
- Pharmacy Ward of the Private Hospitals
Before applying for the Employment Pass for expatriates, the employer must apply for approval of the related post from the Expatriate Committee of the Immigration Department.

Upon approval of the expatriate post, the employer should forward the application for Employment Pass to the Immigration Department for endorsement.

The spouse and children of the expatriate can apply for Dependant Passes once the expatriate has been issued with the Employment Pass. The Dependant Pass may be applied together with the application, for the Employment Pass or after the Employment Pass is approved. The spouse and children of the expatriate who enter the country on a visit (temporary employment or professional) will be issued a visit (social) pass.

4.4 Employment of Foreign Nurses

Foreign nurses are allowed to work in the private sector. However, the employer of the foreign nurses is required to obtain the Temporary Practising Certificate (TPC) on behalf of the foreign nurses from the Nursing Board Malaysia. Currently, Malaysia does not recruit foreign nurses to work in the public sector.

Before applying for the Employment Pass for expatriates, the employer must apply for approval of the related post from the Expatriate Committee of the Immigration Department.

Upon approval of the expatriate posts for nurses, the employers need to apply to the MNB for approval to be employed in the respective health facilities. Upon obtaining approval, they need to apply for the TPC from the MNB. The employers then have to forward the approval letter and the TPC to the Ministry of Education for the teaching permit and to the Immigration for the work permit (employment pass).

The spouse and children of the expatriate can apply for Dependant Passes once the expatriate has been issued with the Employment Pass. The Dependant Pass may be applied together with the application, for the Employment Pass or after the Employment Pass is approved. The spouse and children of the expatriate who enter the country on a visit (temporary employment or professional) will be issued a visit (social) pass.

4.5 Employment of Foreign Midwives

Currently Malaysia does not recruit any foreign midwives.

5. TAX INCENTIVES

5.1 Incentive for the Promotion of Healthcare Travel

(i) Incentive for Private Healthcare Facilities

Companies that establish new private healthcare facilities or existing private healthcare facilities undertaking expansion/modernisation/refurbishment for purposes of promoting healthcare travel are eligible to apply for an income tax exemption equivalent to Investment Tax Allowance (ITA) of 100% on the qualifying capital expenditure incurred within a period of five (5) years. The allowance can be used to offset against 100% of the statutory income for each year of assessment. Any unutilised allowance can be carried forward to subsequent years until fully utilised.
For purposes of this incentive, private healthcare facilities means private hospitals or ambulatory care centres.

**Eligibility Criteria**

(a) The company must be incorporated in Malaysia under the Companies Act, 1965.

(b) The private healthcare facility must be approved and licensed by the Ministry of Health (MOH).

(c) The private healthcare facility must be registered with the Malaysia Healthcare Travel Council (MHTC) as ‘A Healthcare Facility for the Promotion of Healthcare Travel’.

(d) For each private healthcare facility:
   (i) The healthcare travellers shall form not less than 5% of its total patients for each year of assessment; and
   (ii) At least 5% of its gross income from that qualifying project for each year of assessment is generated from healthcare travellers.

(e) For a new private healthcare facility project:
   (i) Application must be submitted to MIDA prior to commencement of business; and
   (ii) Application must be submitted to MIDA together with the approval for establishment (Form 2) from MOH.

(f) For expansion / modernisation / refurbishment project of an existing private healthcare facility:
   (i) Application must be submitted to MIDA before the first qualifying capital expenditure is incurred for the purpose of expansion / modernisation refurbishment project; and
   (ii) Application must be submitted to MIDA together with the approval for expansion / modernisation / refurbishment (Form 6) from MOH.

(g) The incentive is applicable for applications received by MIDA on or after 1 January 2015 but not later than 31 December 2017.

**Qualifying Capital Expenditure**

For the purpose of ITA, qualifying capital expenditure in relation to private healthcare facilities means capital expenditure incurred in relation to building, plant and machinery, the medical devices or other facilities in accordance with criteria as set out by the Ministry of Finance and used for the purpose of the qualifying project and shall be verified by the Ministry of Health.
(ii) **Automatic Employment/Professional Pass Approval for Medical Specialist**

(a) **Automatic Employment/Professional Pass Approval for Medical Specialists**

Employment/professional pass will be offered automatically to the following qualified medical specialist who return or come from abroad to serve in Malaysian hospitals:

- Malaysian or non-Malaysian medical specialists; and
- Non-Malaysian spouses who qualify as a professional as per stipulated in the Malaysian Classification of Occupation (MASCO).

However, this is subject to registration with the relevant professional bodies.

### 6. OTHER INCENTIVE

#### 6.1 Double Deduction on Quality Accreditation

Private healthcare facility which registered as the member of Malaysia Healthcare Travel Council (MHTC) is entitled to enjoy the double deduction incentive on the expenditures incurred for the purpose of obtaining quality accreditation from the following quality accreditation bodies / organisations:

<table>
<thead>
<tr>
<th>No.</th>
<th>Accreditation Bodies / Organisations</th>
<th>Country of Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Joint Commission International Accreditation (JCIA)</td>
<td>United States of America</td>
</tr>
<tr>
<td>2.</td>
<td>Malaysian Society for Quality in Health (MSQH)</td>
<td>Malaysia</td>
</tr>
<tr>
<td>3.</td>
<td>CHKS Accreditation Unit (CHKS)</td>
<td>United Kingdom</td>
</tr>
<tr>
<td>4.</td>
<td>The Australian Council on Health Care Standards (ACHS)</td>
<td>Australia</td>
</tr>
<tr>
<td>5.</td>
<td>Accreditation Canada</td>
<td>Canada</td>
</tr>
</tbody>
</table>

The double deduction incentive is given under the provision of Section 34(6)(ma), Income Tax Act, 1967 starting from 4 February 2016.

It is subject to the following conditions:-

(i) Applicant is responsible to ensure that the International Society for Quality in Health Care (ISQua)'s recognition awarded to the above accreditation bodies / organisations are legitimate and valid during the year of assessment;

(ii) Applicant must obtain full accreditation from the above accreditation bodies / organisations and to ensure the full accreditation awarded is legitimate and valid during the year of assessment and recognised by ISQua;

(iii) Applicant must comply with the rules and regulations determined by MHTC; and

(iv) Applicant must comply with the guidelines and regulations determined by the Inland Revenue Board (IRB).

Claims should be submitted to IRB.