

GUIDELINES
APPLICATION FOR VERIFICATION OF PLANT / MACHINERY / MEDICAL
DEVICES / OTHER FACILITIES USED FOR THE PURPOSE OF PRIVATE
HEALTHCARE FACILITY PROMOTING HEALTHCARE TRAVEL

I. INTRODUCTION

1. Companies that have submitted their **Investment Tax Allowance (ITA) incentive applications to MIDA from 1 January 2010 till 31 December 2020** and subsequently have been approved with the **ITA incentive for the establishment of new private healthcare facilities or existing private healthcare facilities undertaking expansion / modernisation / refurbishment for the purposes of promoting healthcare travel** under P.U.(A) 22, Income Tax (Exemption) Order 2012, Income Tax Act, 1967 or P.U.(A) 113, Income Tax (Exemption) Order (No. 12) 2006, Income Tax Act, 1967 are **required to submit the list of plant / machinery / medical devices / other facilities used in the private healthcare facility to be verified by the Ministry of Health (MOH)** as stipulated in the P.U.(A) 22, Income Tax (Exemption) Order 2012, Income Tax Act, 1967 and MIDA's approval letter.
2. MOH will **verify facilities and capital expenditures which are medical-related and patient-related**. However, for ITA incentive applications received by MIDA from **1 January 2015 until 31 December 2020**, MOH will only **verify medical devices that worth more than RM50,000.00 each** as stipulated in the P.U.(A) 203, Income Tax (Exemption) (No. 3) Order 2017, Income Tax Act, 1967 and MIDA's approval letter.
3. The **definition of 'more than RM50,000.00'** in this context it is referring to **RM50,000.01 and above**.

II. PROCEDURE FOR APPLICATION

1. **One (1) copy** of the application **should be submitted to MOH** by using **PH Verification - Form** that is available in MIDA's website and to be addressed to:-

**Secretary General
Ministry of Health
Level 7, Block E1, Complex E
Federal Government Administrative Centre
62590 Putrajaya
(Attn: Director
Medical Practice Division)**

2. **One (1) copy** of the application **should be copied to:-**

**Chief Executive Officer
Malaysian Investment Development Authority
(MIDA) MIDA Sentral
No. 5, Jalan Stesen Sentral
5 Kuala Lumpur Sentral
50470 Kuala Lumpur
(Attn: Director
Healthcare Education and Hospitality Division)**

3. Please refer to **PH Verification – Flowchart** in MIDA’s website for further details.
4. For further enquiry and clarification, please refer to:-

i) Medical Practise Division

Ministry of Health

Level 7, Block E1, Complex E
62590 Putrajaya

Tel. No. : (603) 8883 1039
Fax No. : (603) 8883 1040
MIDA’s Website : <http://www.moh.gov.my>
E-mail : amp@moh.gov.my

**ii) Healthcare Education and Hospitality Division
Malaysian Investment Development Authority
(MIDA)**

Level 25, MIDA Sentral
Kuala Lumpur Sentral
50470 Kuala Lumpur

Tel. No. : (603) 2267 3633
Fax No. : (603) 2274 8464
MIDA’s Website : <http://www.mida.gov.my>
E-mail : kph@mida.gov.my