

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

**1. INTRODUCTION**

- 1.1 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 / modernization / 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.
- 1.2 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.
- 1.3 The **definition of 'more than RM50,000.00'** in this context is referring to **RM50,000.01 and above**.

**2. PROCEDURE FOR APPLICATION**

- 2.1 Application should be submitted in **one (1) copy** using the PHF Verification Form to:

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

2.2 **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

Malaysia

**(Attn: Director, Healthcare Education and Hospitality Division)**

2.3 Please refer to **PHF Verification – Flowchart** in MIDA’s website for further details.

2.4 For enquiries and clarification, please refer to:

a. **Medical Practice Division**

**Ministry of Health**

Tel. No. : (603) 8883 1039

Fax No. : (603) 8883 1040

Website : [www.moh.gov.my](http://www.moh.gov.my)

E-mail : [amp@moh.gov.my](mailto:amp@moh.gov.my)

b. **Healthcare Education and Hospitality Division**

**Malaysian Investment Development Authority (MIDA)**

Tel. No. : (603) 2267 3633

Fax No. : (603) 2274 7970

Website : [www.mida.gov.my](http://www.mida.gov.my)

E-mail : [investmalaysia@mida.gov.my](mailto:investmalaysia@mida.gov.my)