

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

E-mail : 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

E-mail : investment@mida.gov.my