



ROYAL MALAYSIAN CUSTOMS

GOODS AND SERVICES TAX

RELIEF GUIDE ON ITEM 6, FIRST SCHEDULE, GST (RELIEF) ORDER 2014 & GST (RELIEF) (AMENDMENT) 2015

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This information is intended to provide a general understanding of the relevant treatment under Goods and Services Tax and aims to provide a better general understanding of taxpayers' tax obligations. It is not intended to comprehensively address all possible tax issues that may arise. While RMCD has taken the initiative to ensure that all information contained in this Guide is correct, the RMCD will not be responsible for any mistakes and inaccuracies that may be contained, or any financial loss or other incurred by individuals using the information from this Guide. All information is current at the time of preparation and is subject to change when necessary.

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INTRODUCTION

1. Based on Item 6, First Schedule, Goods And Services Tax (GST) (Relief) Order 2014 & Goods And Services Tax (Relief) (Amendment) Order 2015, private healthcare facilities which registered or licensed under the Private Healthcare Facilities and Services Act (PHFSA) 1998 are given relief from paying GST on the acquisition of medical equipment, subject to certain conditions.

2. Private healthcare facilities means any premises, other than a Government healthcare facility, used or intended to be used for the provision of healthcare services, such as private hospital, hospice, ambulatory care centre, nursing home, maternity home, psychiatric hospital, psychiatric nursing home, community mental health centre, hemodialysis centre, medical clinic and dental clinic and such other healthcare premises as specified by the Minister charged with the responsibility for health by notification in the Gazette under the PHFSA 1998.

PURPOSE

3. The purpose of this guide is provided for:

- (a) Supplier who sells goods to the private healthcare facilities;
- (b) Private healthcare facility to obtain relief for the acquisition of medical equipment CBP whether acquired locally or imported; and
- (c) The Ministry of Health (MOH) to process acquisition of medical equipment application by the private healthcare facility.

IMPLEMENTATION PROCEDURES

Ministry of Health (MOH)

4. MOH shall process the acquisition of medical equipment application by the private healthcare facilities. MOH must also ensure that medical equipment acquired by the private healthcare facilities used directly for the purpose of providing healthcare services.

5. MOH shall ensure that the acquisition of medical equipment application by private healthcare facilities is in the list of medical equipment approved by the Ministry of Finance. Please refer to **Appendix A**.
6. The Director General of Health or authorized officer shall confirm by signing and putting an official stamp of ministries / departments on the authentication certificate. Please refer to **Appendix D**.
7. A copy of the certificate and related documents shall be kept by the Ministry of Health for record purposes.
8. Ministry of Health will considered an application from a private healthcare facility (as described in paragraph 1.2). Any application from suppliers or by third parties on behalf of private healthcare facility will not be considered.

Private Healthcare Facility

9. Private healthcare facility that are registered or licensed under PHFSA 1998 can make an acquisition of medical equipment locally or import under Item 6, First Schedule, GST (Relief) Order 2014 and GST (Relief) (Amendment) Order 2015 subject to the following conditions:
 - (a) Medical equipment used directly for the purpose of providing healthcare services as approved by the Director General of Customs;
 - (b) The medical equipment registered with the Medical Device Authority (effective 1 July 2015); and
 - (c) The medical equipment applied for GST relief is as listed in the medical equipment approved by the Ministry of Finance. Please refer to **Appendix A**.
10. Private healthcare facility must submit a complete application to the office of the Ministry of Health (please refer to **Appendix G**) one month before the acquisition take place together with other documents as follow:

- (a) Certificate as in the Third Schedule, GST (Relief) Order 2014 that has been signed by the private healthcare facility. Please refer to **Appendix B**;
- (b) List of private healthcare medical equipment. Please refer to **Appendix C**;
- (c) Copy of the purchase order or invoice on the acquisition of the approved medical equipment;
- (d) Copy of registration/license certificate under the Private Healthcare Facilities and Services Act 1998; and
- (e) Checklist of private healthcare medical equipment that has been filled by the private healthcare facility. Please refer to **Appendix E**.

11. For locally acquired medical equipment, the private healthcare facility must submit the following documents to the supplier;

- (a) Certificate as in the Third Schedule, GST (Relief) Order 2014 that has been signed by the private healthcare facility. Please refer to **Appendix B**;
- (b) Certificates that have been certified by the Ministry of Health Malaysia. Please refer to **Appendix D**; and
- (c) List of private healthcare medical equipment. Please refer to **Appendix C**.

12. For imported medical equipment, documents as in paragraph 11 (a) – (c) must be accompanied with the Custom Form No.1 / Custom Form No.9 upon importation. To get GST relief, the name stated in the Custom Form No.1 / Custom Form No.9 must be in the name of the private healthcare facilities. Any importation by third party on behalf of private healthcare facilities are not given GST relief.

13. The private healthcare facility that has been given GST relief:

- (a) cannot dispose of, sold, transferred locally or not accounted for, on the condition that the payment of the tax has been made; and
- (b) shall keep records or accounts of the goods imported or purchased and the records or accounts is made available for inspection by any senior officer of goods and services tax at any time.

The Supplier

14. In order for the supplier not to charge and collect GST on taxable services made to private healthcare facility, the supplier should issue a tax invoice specifying the clause as follows:

“Relieved from charging GST for supply to a person given relief under Item 6, First Schedule, GST (Relief) (Amendment) Order 2015”.

Please refer to **Appendix F**.

15. The supplier should ensure that the documents submitted by any of the private healthcare facility are original and complete (as in paragraph 3.2.3).

16. The supplier should declare the supplies made under Item 6, First Schedule, GST (Relief)(Amendment) Order 2015 in Item 13, Part C, GST-03 Form: Total value of supplies granted GST relief.

17. The supplier should keep records related to the supply given GST relief and which involved input tax claims for seven (7) years for inspection / audit by GST officer.

CONCLUSION

18. Hopefully this guide can assist private healthcare facilities to get GST relief on acquisition of medical equipment and to assist the suppliers not to charge and collect GST on the supply of medical equipment to the private healthcare facility as well as to assist MOH to process application from the private healthcare facility under Item 6, First Schedule, GST (Order) 2014 and GST (Relief) (Amendment) 2015.

INQUIRY

1. For any inquiries for this guide please contact:

Sector I

GST Division

Royal Malaysian Customs Department

Level 3 – 7, Block A, Menara Tulus,

No. 22, Persiaran Perdana, Presint 3,

62100 Putrajaya.

Email: gstsector1@customs.gov.my.

FURTHER ASSISTANCE AND INFORMATION ON GST

2. Further information on GST can be obtained from :

(a) GST website : www.gst.customs.gov.my

(b) Customs Call Center :

- Tel : 03-7806 7200 / 1-300-888-500
- Fax : 03-7806 7599
- E-mail : ccc@customs.gov.my

**LIST OF EQUIPMENTS AND MATERIALS GRANTED FOR GST RELIEF
UNDER ITEM 6, FIRST SCHEDULE, GST (RELIEF) ORDER 2014**

Please refer to GST portal, www.gst.customs.gov.my for the list of equipments and materials or click on the link below,

http://gst.customs.gov.my/en/rg/SiteAssets/gst_order/Senarai_perubatan_update_para18_19_rev20160113.pdf

**JADUAL KETIGA / THIRD SCHEDULE
BAHAGIAN 1 /PART 1**

**AKTA CUKAI BARANG DAN PERKHIDMATAN 2014
GOODS AND SERVICES TAX ACT 2014**

**SIJIL DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)
2014
CERTIFICATE UNDER THE GOODS AND SERVICES TAX (RELIEF) ORDER 2014**

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah
I hereby certify that the goods described above are

*diperolehi daripada/dibekalkan kepada _____

* *acquired from/supplied to* _____

(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)
(Name and address of the person or the establishment in respect of the relief claimed)

dan pelepasan daripada *pengenaan/pembayaran cukai barang dan perkhidmatan adalah
dituntut di bawah Butiran _____
*and relief from *charging/payment of goods and services tax is claimed under Item* _____

Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 tertakluk kepada syarat-syarat
yang dinyatakan di dalamnya.
of the Goods and Services Tax (Relief) Order 2014 subject to the conditions therein specified.

Tandatangan _____
Signature

Nama _____
Name

No. Kad Pengenalan _____
Identity Card No.

Pangkat _____
Rank

Tarikh _____
Date

*Potong mana-mana yang tidak berkenaan
**Delete whichever is not applicable*

JADUAL KETIGA / THIRD SCHEDULE

BAHAGIAN 1 /PART 1

AKTA CUKAI BARANG DAN PERKHIDMATAN 2014

GOODS AND SERVICES TAX ACT 2014

SIJIL DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN)

2014

CERTIFICATE UNDER THE GOODS AND SERVICES TAX (RELIEF) ORDER 2014

Saya dengan ini mengesahkan bahawa barang yang diperihalkan di atas adalah **seperti yang dilampirkan.**

I hereby certify that the goods described above are

*diperolehi daripada/dibekalkan kepada **Device Medic Sdn. Bhd. No. 23, Jalan SS 6/3, Kelana Jaya, 47301 Selangor.**

(Nama dan alamat orang atau pertubuhan yang berkenaan dengan pelepasan yang dituntut)

* *acquired from/supplied to*

(*Name and address of the person or the establishment in respect of the relief claimed*)

dan pelepasan daripada *pengenaan/pembayaran cukai barang dan perkhidmatan adalah dituntut di bawah Butiran **6**

*and relief from *charging/payment of goods and services tax is claimed under Item*

Perintah Cukai Barang dan Perkhidmatan (Pelepasan) 2014 tertakluk kepada syarat-syarat yang dinyatakan di dalamnya.

of the Goods and Services Tax (Relief) Order 2014 subject to the conditions therein specified.

Tandatangan Muhammad Ali bin Abdullah
Signature

Nama Muhammad Ali bin Abdullah
Name

No. Kad Pengenalan 123456-78-1234
Identity Card No.

Pangkat Pengarah Urusan, Hospital Puchong Perdana
Rank

Tarikh 13/05/ 2015
Date

*Potong mana-mana yang tidak berkenaan

*Delete whichever is not applicable

**LIST OF PRIVATE HEALTHCARE MEDICAL EQUIPMENT
ITEM 6, FIRST SCHEDULE, GST (RELIEF) (AMENDMENT) ORDER 2015**

NAME OF PRIVATE HEALTHCARE FACILITY: _____

NO.	EQUIPMENT	MODEL / BRAND	FUNCTION / USAGE OF EQUIPMENT	QUANTITY	ESTIMATED COST / UNIT (RM)	REMARKS

Applicant Declaration:

I hereby certify that the above equipment requested is to be used directly for the treatment of patients and has been registered with the Medical Device Authority (effective 1 July 2015).

Signature :

Name :

Position :

Company's stamp :

APPENDIX D



NO SIJIL PELEPASAN : _____

**DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014
AKTA CUKAI BARANG DAN PERKHIDMATAN 2014**

Saya dengan ini mengesahkan bahawa barang/peralatan di bawah yang dimohon oleh

dari pembekal

disahkan akan digunakan secara langsung bagi tujuan menyediakan perkhidmatan penjagaan kesihatan dan layak bagi Butiran 6, Jadual Pertama, Perintah Cukai Barang Dan Perkhidmatan (Pelepasan) mengikut Akta Cukai Barang dan Perkhidmatan 2014.

Perihal peralatan :

i) _____

ii) _____

iii) _____

iv) _____

Tandatangan: _____

Nama : _____

Jawatan : _____

Tarikh : _____

Cop Rasmi Kementerian/Jabatan

NO SIJIL PELEPASAN : IPKKM. CoGSTR 1/2015

**DI BAWAH PERINTAH CUKAI BARANG DAN PERKHIDMATAN (PELEPASAN) 2014
AKTA CUKAI BARANG DAN PERKHIDMATAN 2014**

Saya dengan ini mengesahkan bahawa barang/peralatan di bawah yang dimohon oleh

HOSPITAL PUCHNG PERDANA

dari pembekal

DEVICE MEDIC SDN BHD.

disahkan akan digunakan secara langsung bagi tujuan menyediakan perkhidmatan penjagaan kesihatan dan layak bagi Butiran 6, Jadual Pertama, Perintah Cukai Barang Dan Perkhidmatan (Pelepasan) mengikut Akta Cukai Barang dan Perkhidmatan 2014.

Perihal peralatan :

- i) INFANT INCUBATOR - 2 UNIT**
- ii) ORTHOPAEDIC SYSTEM – 1 UNIT**
- iii) HEMODIALYSIS MACHINE - 3 UNIT**



Tandatangan:

Nama : Dato Dr. Haji Azman Bin Abu Bakar

Jawatan : Pengarah Perkembangan Perubatan ,
Kementerian Kesihatan Malaysia

Tarikh : 19 Mei 2015

Cop Rasmi Kementerian/Jabatan

**ACQUISITION CHECKLIST OF MEDICAL EQUIPMENT MADE BY PRIVATE
 HEALTHCARE FACILITY**

Name of private
 Healthcare facility: _____

Date of application: _____

NO.	CHECKLIST DATE	/ /	/ /	REMARKS
	TYPE OF DOCUMENTS	(√ / X)	(√ / X)	
1	Letter of Application			
2	Third Schedule Certificate (Appendix B)			
3	List of Private Healthcare Medical Equipment			
4	Copy of Purchase Order or Purchase Invoice			
5	Copy of Registration/License Certificate Under PHFSA 1998.			
6	Other Documents (if any – please specified)			

Verified by Officer;

EXAMPLE OF TAX INVOICE FOR THE SUPPLY GIVEN RELIEF

Perkataan "Invois Cukai" **INVOIS CUKAI** Nombor Cukai Invois

DEVICE MEDIC SDN. BHD. (No. CBP:100001123456) No.23, Jalan SS 6/3 Kelana Jaya, 47301 Selangor **No. Invois: 1111** Tel: 03-33545454

HOSPITAL PUCHONG PERDANA No. 24, Puchong 3/9, 47150 Puchong, Selangor **Tarikh : 25 Jun 2015** No N/P : S000345

Nama & Alamat Pelanggan

Nama, Alamat dan No GST Pembekal

No. Siri	Perihal	Perihal Barangan	Harga Seunit (RM)	Jumlah (RM)
		Kuantiti		
1.	Infant Incubator	2	28,000.00	56,000.00
2.	Orthopaedic System	1	92,000.00	92,000.00
3.	Hemodialysis Machine	3	50,000.00	150,000.00
Kuantiti Barangan Yang Dibekalkan			Total Sales	298,000.00
Klausa Pelepasan CBP			GST @ 6%	Nil
			<i>(Dilepaskan daripada mengenakan CBP bagi pembekalan kepada orang yang diberi pelepasan dibawah butiran 6, Jadual Pertama, Perintah CBP (Pelepasan) 2014)</i>	Jumlah Amaun Tidak Termasuk CBP
			Jumlah Amaun Kena Dibayar	298,000.00

Devices Medic Sdn. Bhd

DEVICE MEDIC SDN. BHD. Jumlah Amaun

Tarikh Invois Cukai

Jumlah CBP

Kadar CBP

**ADDRESSES OF MEDICAL DEVELOPMENT DIVISION DIRECTOR AND STATES
HEALTH DIRECTOR**

<p>Pengarah Bahagian Perkembangan Perubatan Kementerian Kesihatan Malaysia Aras 3-7, Blok E1 Kompleks E Pusat Pentadbiran Kerajaan Persekutuan 62590 Wilayah Persekutuan Putrajaya http://medicaldev.moh.gov.my/</p>	<p>Pengarah Jabatan Kesihatan WP Kuala Lumpur Jalan Cenderasari, 50590 Kuala Lumpur, Wilayah Persekutuan. Tel: 03-2268 7333 Faks: 03-2268 7555 http://jknkl.moh.gov.my</p>
<p>Pengarah Jabatan Kesihatan Negeri Perlis Jalan Raja Syed Alwi, 01000 Kangar, Perlis Indera Kayangan. Tel: 04-9773333 Faks: 04-9760764/9774855 http://jknperlis.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan Negeri Sembilan Jalan Rasah 70300 Seremban Negeri Sembilan Darul Khusus. No. Tel : 06-7664800 No. Fax : 06-7648613 (Am) / 06-7638543 (Pengarah) http://jknns.moh.gov.my</p>
<p>Pengarah Jabatan Kesihatan Negeri Kedah Simpang Kuala, Jalan Kuala Kedah, 05400 Alor Setar, Kedah Darul Aman, Tel: 04-7741000 Faks: 04-7741030 http://jknkedah.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan Negeri Melaka Tingkat 3, 4, dan 5, Wisma Persekutuan, Jalan Business City, Bandar MITC 75450 Ayer Keroh, Melaka. Tel: 06-2345959 Faks: 06-2345969 http://jknmelaka.moh.gov.my</p>
<p>Pengarah Jabatan Kesihatan Negeri Pulau Pinang Tingkat 35 & 37, KOMTAR, 10590 Pulau Pinang. Tel: 04-2625533/2281616 Faks: 04-2613508 http://jknpenang.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan Negeri Johor Tingkat 3 & 4 Blok B, Wisma Persekutuan, Jalan Air Molek, 80590 Johor Bahru Johor Darul Takzim. Tel: 07-2247361 Faks: 07-2277577 http://jknjohor.moh.gov.my</p>
<p>Pengarah Jabatan Kesihatan Negeri Perak Jalan Panglima Bukit Gantang Wahab, 30590 Ipoh, Perak Darul Ridzuan. Tel: 05-2456000 Faks: 05-2438090 http://jknperak.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan Negeri Pahang Jalan IM 4, Bandar Indera Mahkota 25582 Kuantan Pahang Darul Makmur Tel:09-570 7999 (pengarah) Fax:09-570 7799 (pengurusan) webmaster.phg@phg.moh.gov.my http://jknpahang.moh.gov.my</p>

<p>Pengarah Jabatan Kesihatan Negeri Selangor Tingkat 9, 10, 11 & 17, No. 1, Wisma Sunway, Jalan Tengku Ampuan Zabedah C 9/C, Seksyen 9, 40100 Shah Alam, Selangor. Tel: 603-5123 7333/ 334/ 335 Faks: 603-5123 7202 (Pengarah) http://jknkselangor.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan Negeri Terengganu Tingkat 5, Wisma Persekutuan Jalan Sultan Ismail 20920 Kuala Terengganu, Terengganu Darul Iman. Tel: 09-6222866 Faks: 09-6245829 http://jknterengganu.moh.gov.my</p>
<p>Pengarah Jabatan Kesihatan Negeri Kelantan Tingkat 5, Wisma Persekutuan, 15590 Kota Baharu, Kelantan Darul Naim. Tel: 09-7413300 Faks:09-7441333 http://jknkelantan.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan Negeri Sarawak Jalan Diplomatik, Off Jalan Bako, 93050 Kuching, Sarawak. Tel: 082-473200 Faks: 082 - 443031 http://jknsarawak.moh.gov.my</p>
<p>Pengarah Jabatan Kesihatan Negeri Sabah Tingkat 3, Rumah Persekutuan, Jalan Mat Salleh, 88590 Kota Kinabalu, Sabah. Tel: 088-265960 Faks: 088-221477 http://jknsabah.moh.gov.my</p>	<p>Pengarah Jabatan Kesihatan WP Labuan Peti surat 80832, 87018 Wilayah Persekutuan Labuan. Tel: 087-411702, 412097, 423641, 423581 Faks: 087-411298(Pejabat Pengarah), 087- 419011(Kesihatan Awam), 087- 412342(Pengurusan) http://jknlabuan.moh.gov.my</p>

LIST OF APPENDIX

NO	APPENDIX	DESCRIPTION
1.	Appendix A	Senarai Peralatan Perubatan Kesihatan Swasta Yang Layak Diluluskan Oleh Kementerian Kewangan
2.	Appendix B	Third Schedule Certificate under Goods and Services (Relief) Order 2014
3.	Appendix B1	Example Third Schedule Certificate under Goods and Services (Relief) Order 2014
4.	Appendix C	List of Private Healthcare Medical Equipment
5.	Appendix D	Sijil Pengesahan Kementerian Kesihatan Malaysia
6.	Appendix D1	Example Sijil Pengesahan Kementerian Kesihatan Malaysia
7.	Appendix E	Acquisition Checklist
8.	Appendix F	Example of Tax Invoice for the Supply Given Relief
9.	Appendix G	Addresses Of Medical Development Division Director And States Health Director