



Key Incentives Healthcare Sector

- Eligible for an 8-year tax holiday
- Exemption of VAT on construction of private hospitals/clinics, residential care homes/nursing homes
- Property, plant and equipment and construction of building for R&D is Vat zero rated for provision of healthcare, nursing and residential care services
- Vat exemption on medical, surgical and dental equipment
- Medical, hospital and dental services are VAT zero-rates
- Double deduction to health institution that become internationally accredited
- Exemption from payment of land conversion tax