

What is the State policy involved?

The State recognizes the indispensible role of the private sector, encourages private enterprise, and provides incentives to needed investments. (Sec. 20, Art II, 1987 Constitution)

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What is Medical Tourism in the Phil. context?

It is travel to the Philippines for the purpose of availing quality but affordable healthcare services or treatment of illnesses and health problems in order to maintain one's health and well-being.

**Executive Order No. 372, series of 2004 - created the Public-Private Sector Task Force for the Development of Globally Competitive Philippine Service Industries

**Executive Order No. 571, series of 2006 - created a Public-Private Sector Task Force on Philippine Competitiveness

**Board of Investments (BOI) included the health and wellness products and services as preferred activities in the 2005 Investment Priorities Plan (IPP)

**Philippine Economic Zone Authority (PEZA) issued Board Resolution No. 06-512 approving the Guidelines for the Registration of Medical Tourism Special Economic Zones (Medical Tourism Parks/Centers) and Medical Tourism Enterprises under Republic Act No. 7916, as amended

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What are the health and wellness services in the 2005 Investment Priorities Plan (IPP)?

- ➤ Hospital/Medical Services
- ➤ Ambulatory Surgical Services
- ➤ Dental Services
- >Other Human Health and Wellness Services including Rehabilitation and Recuperation Services
- ➤ Retirement Village and Other Related Services
- ➤ Development of Medical Zones

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What is R.A. No. 7916, as amended by R.A. No. 8748?

- An Act providing for the legal framework and mechanisms for the creation, operation, administration, and coordination of special economic zones in the Philippines, creating for this purpose, the Philippine Economic Zone Authority (PEZA), and for other purposes
- ➤ The Special Economic Zone Act of 1995

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What is a Special Economic Zone?

➤ Special Economic Zone (SEZ) – a selected area that is highly developed or which have the potential to be developed into agro-industrial, industrial tourist/recreational, commercial, banking, investment and financial centers. An ECOZONE may contain any or all of the following: Industrial Estates (IEs), Export Processing Zones (EPZs), Free Trade Zones, and Tourist/Recreational Centers.

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What are the pertinent terms involved?

- ➤ Medical Tourism Economic Zone
- ► Medical Tourism Park
- ➤ Medical Tourism Center
- ➤ Medical Tourism Enterprise

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What is a Medical Tourism Economic Zone?

- A selected area that is highly developed or which has the potential to be developed into a Medical Tourism Park/Center
- The location is fixed/delimited and declared by Presidential Proclamation

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What is a Medical Tourism Park?

- ➤ An area which has been developed into a complex capable of providing medical infrastructures and other support facilities in compliance with DOH and DOT requirements
- ➤Includes medical accommodations, wellness centers, spa, health farms, sports and recreational facilities, and rehabilitation facilities required by Medical Tourism Enterprises, as well as amenities required by foreign patients including professionals and workers involved in medical tourism activities
- >Shall have a minimum lot area of one (1) hectare

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What is a Medical Tourism Center?

- Either a medical hospital or a stand-alone building attached to a hospital that hosts specialized medical clinics and other specialized medical related activities in compliance with DOH requirements
- A stand-alone building attached to a hospital shall have a minimum floor area of 5,000 sqm. for Metro Manila and Cebu City, and 2,000 sqm. minimum floor area for the provinces and cities outside of Manila and Cebu City
- >Has infrastructures and other support facilities required by Medical Tourism Enterprises
- >May also provide amenities required by foreign patients including professionals and workers involved in medical tourism activities

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What is a Medical Tourism Enterprise?

A corporation or other form of business entity which has been endorsed by the DOH and registered with the PEZA to engage in the practice of medical health services with foreign patients as primary clientele



What are the types of activities of a Medical Tourism Enterprise?

Obstetric and Gynecologic Services

Pediatric, Perinatology and Neonatology Services

Dental and Orthodontic Services

Optometry and Orthoptic Services

Spa and Health Farms

Drug Addiction Treatment and Rehabilitation Services

What are the fiscal incentives of a Medical Tourism Enterprise?

*4 years Income Tax Holiday (ITH) on income solely derived from servicing foreign patients

*Upon the expiry of the ITH period, payment of 5% Gross Income Tax on income solely derived from servicing foreign patients, in lieu of all national and local taxes

*Tax and duty-free importation of medical equipment, including spare parts and equipment supplies, required for the technical viability and operation of the registered activity(ies) of the enterprise

What are the non-fiscal incentives of a Medical Tourism Enterprise?

> Employment of foreign nationals

> Special Investor's Resident Visa (47A 2)

What is the current status of Medical Tourism Ecozones in the Phils.?

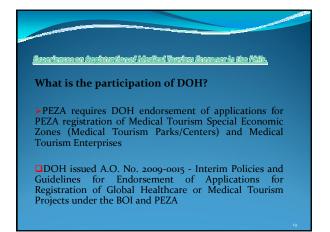
One (1) Registered Medical Tourism Park – located in Sto. Tomas, Batangas

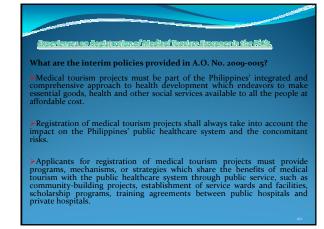
One (1) Registered Medical Tourism Center – located in Bonifacio Global City, Taguig City

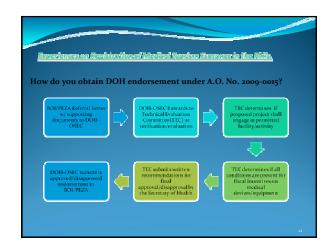
What is the participation of DOH?

BOI requires DOH endorsement re: applications for BOI registration of healthcare projects

DOH issued A.O. No. 6, s. 1998 and A.O. No. 81, s. 2000







What are the conditions to obtain fiscal incentives on medical devices/equipment?

The medical devices or medical equipment must be brand new and up-to-date.

Procurement and use of the said medical devices and equipment must have complied with all the necessary health regulatory documents and permits from the country of origin and from the BHDT.

The medical devices or medical equipment shall be solely used for therapeutic and/or diagnostic purposes limited to the medical tourism services.

What are the conditions to obtain fiscal incentives on medical devices/equipment?

The medical devices or medical equipment shall have a minimum freight-on-board (FOB) unit cost of USs100,000,000. The minimum FOB cost shall be determined and periodically reviewed every two (2) years by the BHDT based on the prevailing cost of medical devices or equipment.

The medical devices or medical equipment must be fixed to or owned by the proposed facility or activity and cannot be considered as personal property.

The medical devices or medical equipment must not be locally-manufactured.

What are the conditions to obtain fiscal incentives on medical devices/equipment?

The proposed healthcare or medical tourism project must use health care technology that has been scientifically proven effective, safe and evidence-based.

The proposed facility or activity must provide the same quality of care, technology and services for Filipinos, foreigners and foreign-based patients. It must also provide the same quality healthcare to service patients.

Facilities must submit a detailed program, mechanism, or strategy which provides public service, such as, but not limited to, community-building projects; establishment of service beds numbering at least 10% of the authorized total bed capacity; scholarship programs; and training agreements between public hospitals and private hospitals.

