

Frequently Asked Questions (FAQ)

1) How to do the CTA Budget Amendment due to SST changes?

[the contents are the same as per the previously issued FAQ]

Parties MAY consider to do the CTA Budget Amendment as below: -

a) Umbrella Amendment

The Sponsor/CRO may provide an umbrella letter agreement indicating the agreed changes of SST and shall be effective for all the ongoing study protocol under the Sponsor/CRO. For this option, parties may proceed to submit the umbrella letter agreement to legal@clinicalresearch.my for CRM Legal and Finance (as the case may be) to proceed with the review; or

b) Amendment for each study Protocol CTA

The Sponsor/ CRO may proceed with the normal amendment setting, which means that the amendment will be made for each CTA per study protocol. For this option, parties may submit the required CTA amendment in the CTA System, <https://crmsystem.clinicalresearch.my/cta> for review and endorsement by CRM Legal and Finance.

**The above are merely suggested recommendations, parties may proceed with necessary actions as they deem fit provided always that the SST changes are properly reflected with clarity. For access to a CTA amendment template, kindly contact legal@clinicalresearch.my via email.*

2) What are the Charges/ Legal Review Fees for SST Amendment?

[the contents are the same as per the previously issued FAQ]

The Legal Review Fee is not charged for the CTA amendment that is made SOLELY on the SST changes.

3) How is the SST implementation be imposed?

[the contents have been revised and updated]

- For any procedure done prior to 1st March 2024: 6% SST charges are being imposed.
- For any procedure done on and after 1st March 2024 :8% SST charges are being imposed.

Please refer to the link below for further details:

i) SERVICE TAX (RATE OF TAX) (AMENDMENT) ORDER 2024 (published on 26/2/2024) :-

<https://mysst.customs.gov.my/SSTOrders>

ii) "Panduan Peralihan Perubahan Kadar Cukai Perkhidmatan" (published on 29/2/2024) :-

<https://www.customs.gov.my/ms/Muat%20Turun%20Hebahan/Forms/DispForm.aspx?ID=105>

4) How the applicable SST rate will be calculated when the invoice request is being made?

Sponsors and CROs is advisable to provide a separate listing for every procedure conducted with the specific performance date. This will enable CRM Finance to accurately identify the correct tax charges applicable and issue the invoice with precision.

For the avoidance of doubt, in the event where no procedure date is provided, an 8% service tax will automatically be charged on top of the CRM management fee. This applies to retainage or holdback payments that are released with a lump sum amount and no specific separate procedure date.