Term	Definition
Corporate scope	GSK will issue one report for each country showing all Transfers of Value made to HCPs / HCOs in that country by GSK, GSK Consumer Healthcare, and by ViiV Healthcare.
Reporting date	<ul> <li>GSK has defined two types of Transfers of Value for Reporting Date purposes:</li> <li>a Monetary Transfer of Value is a payment of money made to an HCP/HCO by GSK either directly or through an intermediary (for example, fees for service). The Reporting Date for these Transfers of Value will be the actual payment date, irrespective of when the event happened (for example, when a consultancy fee is paid, not when the work took place).</li> <li>a Non-monetary Transfer of Value is a benefit received from GSK either directly or through an intermediary without a monetary payment (a flight or a congress registration fee paid to a travel agent or events organiser, for example). The Reporting Date for these Transfers of Value will be the event date (for example, when the congress took place).</li> </ul>
Value Added Tax	GSK has taken the decision to report values including VAT wherever possible due to the complexity of VAT regimes around Europe and the inconsistency of whether VAT may or may not be reimbursable depending on where the transaction took place and the country of residency of the HCPor HCO. All other taxes are included in the reported values
Currency conversions	GSK records Transfers of Value in the currency in which the transaction took place. The report will show all values in the currency of the country in which the report is made. Some data was not available from 3rd parties at the time of publishing, we expect to publish an amendment by June 2020.
HCPs employed by GSK	GSK will not report payments made to HCPs who are employed by GSK as staff members. GSK considers that it would be inappropriate to the disclose an employee's salary, bonus, expenses and benefits.
Multi-year contracts	Transfers of Value are reported on the relevant Reporting Date (payment date or event date – see above) irrespective of the duration of the contract.
Tesaro	Following the acquisition of Tesaro in 2019, GSK Czech Republic have aligned with the EFPIA Board resolution made in 2016 that in the case of a new entity (following M&A) the implementation of the EFPIA Disclosure associated with the acquisition can be implemented with a 12-month delay. Therefore all TOVs incurred for Tesaro activity in Czech Republic in 2019 will be disclosed by Tesaro.
Missing data	At the time of publishing GSK Czech Republic was not able to collect all TOV data collected on behalf of GSK from some 3rd party agencies due to processing delays caused by COVID 19. GSK Czech Republic will add the missing data to this report as soon as the 3rd party data becomes available later in the year and publish an amendment where required.