

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	<p>GSK has defined two types of Transfers of Value for Reporting Date purposes:</p> <ul style="list-style-type: none"> <li>- a <i>Monetary Transfer of Value</i> 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 <i>Non-monetary Transfer of Value</i> is a benefit received from GSK either directly or through an intermediary <i>without</i> a monetary payment (a flight or fee paid to a travel agent or event organizer, for example). The Reporting Date for these Transfers of Value will be the event date (for example, when the event 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 HCP or 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.
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 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.
Individual Disclosure	<p>GSK has committed to disclose, on an individual basis, the transfers of value to HCPs and HCOs (as Hospitals, Clinics, Foundations, Universities or other Institutions / Schools / Training Companies including Commercial Event Providers) engaged, directly or indirectly, for reaching a common objective: the advancement of medical research in benefit of the patient.</p> <p>The Disclosure in aggregate form to HCPs is provided only for specific conditions.</p>
Aggregate Disclosure	Transfers of value made for research and development activities are disclosed according to Efpia Code.