



TERM	Definition
<p>PHARMA SCOPE REPORTING DATE</p>	<p>GSK will issue a report showing all Transfers of Value made to HCPs / HCOs in that country by GSK Pharma and by ViiV Healthcare.</p> <p>GSK has defined two types of Transfers of Value for Reporting Date purposes:</p> <ul style="list-style-type: none"> <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 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 event took place).</li> </ul>
<p>VALUE WITHOUT TAX CURRENCY CONVERSIONS</p>	<p>GSK has taken the decision to report values NOT including VAT wherever possible</p> <p>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.</p>
<p>MULTI-YEAR CONTRACTS</p>	<p>Transfers of Value are reported on the relevant Reporting Date (payment date or event date – see above) irrespective of the duration of the contract.</p>