

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	GSK has defined two types of Transfers of Value for Reporting Date purposes: - 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). - 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 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).
Value Added Tax	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, GSK will report values including VAT when VAT is reimbursable and GSK will report values without VAT when VAT is non-reimbursable. 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.
Distributors	If a distributor is involved in the promotion of medicines on behalf of a Member Company in an EFPIA country, and is therefore under the operational control and guidance of that Member Company, then its activities are reportable by the Member Company in that country. In such cases GSK will provide the data as a standalone distributor report (using the structure set out in Schedule 2 of the EFPIA Code), based on the distributor's own methodology and policies.
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 and Aggregate Disclosure of Transfer of Value – GSK will disclose - by named HCP or HCO - the total Transfer of Value in each EFPIA category. Annual total Transfer of Value to HCPs will be disclosed on a namely basis for: contribution to costs related to events, such as registration fees, travel and accommodation; and fees for service and consultancy. Annual total Transfer of Value to HCOs will be disclosed on a namely basis for: donations and grants; contribution to costs of events, such as registration fees; sponsorship agreements with HCOs or with third parties; travel and accommodation; and, fees for service and consultancy. Disclosure will be made on an aggregate basis for Transfers of Value for R&D related activities; any reportable Transfer of Value to HCPs for which disclosure consent has been withdrawn; Transfers of Value to HCPs for GSK Meetings Mass Transportation.*