

Disclosure UK: understanding the data

Guidance notes for analysis of the 2024 data

Avery Adams and Sorana Bucseneanu

RAND Europe

EP-A4064-1

June 2025

Prepared for the Association of the British Pharmaceutical Industry

Preface

These guidance notes have been prepared by RAND Europe for The Association of the British Pharmaceutical Industry (ABPI) to support researchers and other interested parties in their interpretation of the ‘Disclosure UK’ dataset of transfers of value (ToVs) from pharmaceutical companies to UK healthcare professionals (HCPs), healthcare organisations (HCOs) and Other Relevant Decision Makers (ORDMs) during 2024. The notes are intended to be read in conjunction with the disclosure data published on the ABPI website, along with the ABPI Code of Practice for the Pharmaceutical Industry 2024,¹ which incorporates requirements from the consolidated European Federation of Pharmaceutical Industries and Associations (EFPIA) Code of Practice.²

For more information about the project or this report, please contact:

Jon Sussex
RAND Europe
Eastbrook, Shaftesbury Road
Cambridge CB2 8BF
United Kingdom
Tel. +44 1223 353329

¹ ABPI (2024); <https://www.abpi.org.uk/reputation/abpi-2024-code-of-practice/>

² EFPIA (2023); <https://www.efpia.eu/relationships-code/the-efpia-code/>

Table of contents

Preface	iii
Abbreviations	vi
Introduction.....	1
1. Calculation and collation of transfers of value	3
1.1. Value-Added Tax.....	3
1.2. Currency and exchange rates.....	4
1.3. Identifying transfer of value dates.....	5
1.4. Disclosing data based on ‘Legitimate Interests’	5
1.5. Aggregation and disaggregation of transfers of value.....	6
1.6. Cross-border payments	7
2. Classification and identification of recipients	9
2.1. Healthcare Professionals and Other Relevant Decision Makers	9
2.2. Classification of Healthcare Organisations.....	11
2.3. Patient organisations and members of the public	12
3. Types of transfers of value and scope of disclosure.....	13
3.1. Research and development.....	13
3.2. Collaborative working with HCOs	14
3.3. Donations and grants to HCOs.....	14
3.4. Contributions to cost of events	15
3.5. Contracted services	17
3.6. Indirect ToVs.....	18
3.7. Additional considerations related to the scope of disclosures	19
3.8. Other.....	21
References	23

Abbreviations

ABPI	Association of the British Pharmaceutical Industry
EFPIA	European Federation of Pharmaceutical Industries and Associations
HCO	Healthcare Organisation
HCP	Healthcare Professional
ISS	Investigator-Sponsored Studies
MEGS	Medical and Educational Goods and Services
NHS	National Health Service
OECD	Organisation for Economic Co-operation and Development
ORDM	Other Relevant Decision Maker
PMPCA	Prescription Medicines Code of Practice Authority
PSP	Patient Support Program
R&D	Research and Development
ToV	Transfer of Value
VAT	Value-Added Tax

Introduction

As part of efforts to increase transparency around the relationships between the pharmaceutical industry and the healthcare sector, all pharmaceutical companies abiding by The Association of the British Pharmaceutical Industry (ABPI) Code of Practice for the Pharmaceutical Industry are required to disclose Transfers of Value (ToVs) to healthcare professionals (HCPs), other relevant decision makers (ORDMs) and healthcare organisations (HCOs).³ The ABPI Code also requires companies to provide an accompanying note summarising the methodology used to prepare the disclosures for the reporting period (i.e. the calendar year 2024). The following guidance notes for analysis of the 2024 data draw on information from the 151 methodological notes submitted by these companies.⁴ This document provides an overview of variations in methodology which may impact the comparability of the data across different companies.

The ABPI Code provides some examples of the kinds of information the methodological note is expected to include. However, notes vary between companies in the scope and content of information included. We provide an indication of how frequently an approach is used by noting the number of disclosing companies that report using it. However, the number of companies does not necessarily correspond to the total monetary value of the ToVs that the difference in methodological approaches affects. For example, one company may disclose VAT in their submission, but the total value of their submission could be much smaller than another company which does not disclose VAT in their submission. Thus, how frequently a methodological approach is used does not have a direct relationship to any monetary value.

Occasionally, disclosing companies and their associated data are removed from the Disclosure UK database before the end of the three-year publication lifespan for disclosure information. This can be due to one of several reasons, such as the entity closing operations in the UK, or no longer being commercially active in the UK, or the legal entity has changed due to a merger or acquisition. In such instances, a researcher may see that the number of disclosing companies for a single data year has reduced since the initial June data publication.

Chapter 1 discusses companies' approaches to the calculation and collation of ToVs, including matters concerning value-added tax (VAT), currency and exchange rates, identifying ToV dates, the lawful basis for disclosure, aggregation and disaggregation of ToVs, as well as cross-border payments.

³ ABPI (2024, Clauses 1.8, 1.9 and 1.25).

⁴ Note that sometimes a company will submit more than one set of data and hence more than one set of notes, for reasons such as a name change or a merger part way through the year. We count these as distinct sets of data and distinct notes.

Chapter 2 outlines the ways that methodological notes approach defining key terms such as HCPs, ORDMs and HCOs.

Chapter 3 discusses the types of ToVs and the scope of disclosure, including companies' approach to collaborative working, contributions to costs of events, contracted services, indirect ToVs, and some additional considerations related to the scope of disclosures.

These guidance notes should be read in conjunction with the ABPI Code of Practice, which details in full the requirements for disclosure, which are consequently not repeated in these guidance notes. Commentary on the differences between company methodological notes is not a judgement on adherence to the requirements of the ABPI Code of Practice, as variations in approach between companies are to be expected. Some companies may be disclosing more information than required by the ABPI Code.

Where patterns of difference in methodologies are identified, the ABPI, PMCPA and companies endeavour to address these via development of training, communications and other resources. Any comments or complaints relating to the ABPI Code of Practice or disclosure should be directed to complaints@pmcpa.org.uk.

1. Calculation and collation of transfers of value

This section presents considerations relating to the calculation and collation of all types and categories of ToV which are discussed in subsequent sections, thereby relating to the analysed dataset as a whole.

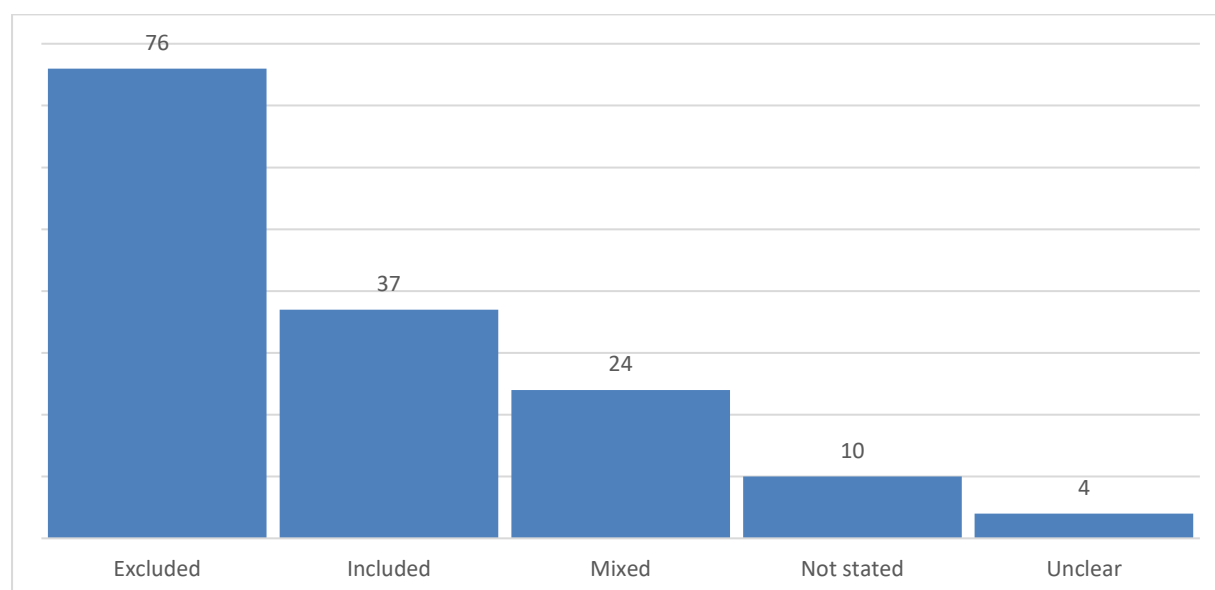
1.1. Value-Added Tax

As shown in Figure 1, out of 151 methodological notes, 141 included mentions of how Value-Added Tax (VAT) was approached in the disclosed dataset. Of these, 76 companies reported excluding VAT, while 37 reported including VAT. Twenty-four companies detailed a mixed approach, including it in some cases while excluding it in others (see **Box 1** for examples). The approach of four companies was unclear based on the methodological notes. Of these, three companies stated that VAT was paid for or accounted for where applicable but not specifying whether it was included or excluded. The one remaining company stated that VAT was not included “on honorarium fees for HCPs” but otherwise provided no clarification of the treatment of VAT.

Box 1. Examples of how different companies described a mixed approach to VAT

- Excluding VAT for direct ToVs and including VAT for in-kind ToVs.
- Disclosing the exact amount paid to the recipient.
- Including VAT where the company has not claimed the VAT back, and excluding VAT where the company has claimed the VAT back.
- Stating that cross-border ToVs or indirect ToVs may or may not include VAT depending on the submitting source or country.
- Stating that VAT will be excluded where possible but included otherwise.

Figure 1. Companies' approach to VAT disclosure



1.2. Currency and exchange rates

Currency

One hundred and thirty-nine of the 151 companies provided information about ToV currency in their methodological notes. Of these 139, 126 companies stated that ToV were disclosed in British Pounds Sterling (GBP), while 13 noted that ToV were disclosed in the currency of payment or in the local currency.

Exchange rates

One hundred and twenty-three companies explained their approach to ToV exchange rates in their methodological notes. Three of these companies stated that they did not make any currency exchanges. Of the remaining 120 companies:

- 27 companies used the exchange rate prevailing at the time of payment.
- 25 companies used the exchange rate of the date of ToV.
- 18 companies used the exchange rate of the month of the ToV.
- 13 companies used the average annual exchange rate.
- 13 companies used “approved” exchange rates but provided no further detail.
- Six companies used the exchange rate of a specific date or the time of reporting.
- Four companies provided specific currency rates used.
- 14 companies took varied approaches to currency exchange, examples of which are provided in **Box 2**.

Box 2. Examples of how different companies described their approaches

- Using the exchange rate of the time of payments being tracked.
- Using the transaction date for direct and indirect ToV and the average rate of the month for cross-border ToVs.
- Using the exchange rate of the day of payment or the last day of the month.
- Using the exchange rate of the day of approval or the time of disclosure.
- Using the exchange rate of the day of payment for direct payments and the day of event for indirect payments.
- Using the exchange rate of the time of activity.

1.3. Identifying transfer of value dates

Eighty-nine companies that provided methodological notes also included information about how the date of the ToV was determined. This means that 62 companies (41%) did not provide any information; a smaller number and proportion than in 2023, when 70 companies (49%) did not include information about the date of the ToV in their methodological notes.⁵ Of the 89 companies that included information about identifying ToV dates in 2024, 53 disclosed them based on the date the ToV was made. Nineteen companies disclosed them in different ways depending on the nature of the ToV (e.g. direct or indirect), while 15 companies disclosed them in different ways depending on the activity for which the ToV was made. Two further companies used the date of payment processing.

Multi-year agreements and contracts

One hundred companies out of 151 explained how they approached agreements and contracts spanning multiple years. Eighty-four of these companies stated that they included ToVs related to the period of reporting. The remaining 16 companies stated that they did not have any multi-year agreements in place.

1.4. Disclosing data based on ‘Legitimate Interests’

The ABPI released new guidance in 2021 encouraging companies to adopt Legitimate Interests as the lawful basis for publishing the personal data of individuals with whom they have made ToVs.⁶ This was intended to increase the number of named individuals included in the disclosure. The use of Legitimate Interests allows companies to disclose the names of individual HCPs and ORDMs unless they have explicitly objected, and their objection is upheld because the subsequent balancing test falls in favour of the objecting HCP/ORDM. As a result, the number and percentage of companies using ‘Legitimate Interests’ as their

⁵ Adams, A., Z. Marciniak-Nuqui (2024). “Disclosure UK: understanding the data. Guidance notes for analysis of the 2023 data.” RAND Europe Report.

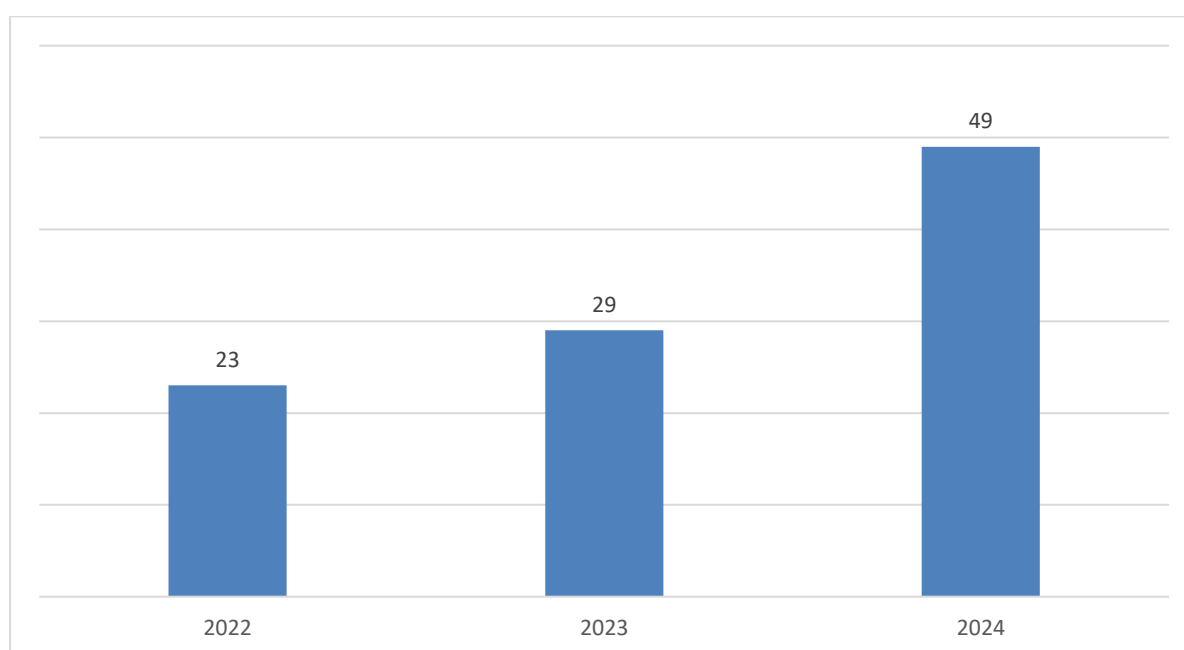
⁶ Association of the British Pharmaceutical Industry (ABPI). 2021. “ABPI champions use of ‘Legitimate Interests’ to boost transparency” Press release 9 December 2021: <https://www.abpi.org.uk/media/news/2021/december/abpi-champions-use-of-legitimate-interests-to-boost-transparency/>.

lawful basis for individual disclosure has increased year-on-year (see Figure 2). Legitimate Interests was the basis used by 23 companies (16%) for the 2022 disclosure and 29 companies (20%) for the 2023 disclosure.^{7,8} The number of companies using Legitimate Interests as their lawful basis has risen in the 2024 disclosure to 49 or 32% of disclosing companies. This includes companies who used Legitimate Interests for the full year and companies that transitioned part way through 2024 and therefore collected some data under Consent.

Three other companies referred to the use of Legitimate Interests in certain markets or jurisdictions but were unclear whether this applied to the UK.

Note that there may also be other companies using Legitimate Interests as their lawful basis for HCP/ORDM disclosure that have not mentioned this in their methodological notes.

Figure 2. Number of companies that disclosed data based on Legitimate Interests



1.5. Aggregation and disaggregation of transfers of value

HCP/ORDMs and aggregate disclosure

One hundred and nineteen out of 151 companies provided information about how they disclosed the number and/or percentage of HCPs/ORDMs and HCOs that are reported in aggregate. Of these, most (n=97) stated that they provided the total number of all HCPs/ORDMs and HCOs that are reported in the aggregate. Eight companies reported that they provided the total number of recipients reported in the

⁷ Adams, A., Z. Marciniak-Nuqui (2024). "Disclosure UK: understanding the data. Guidance notes for analysis of the 2023 data." RAND Europe Report.

⁸ Adams, A, Z Marciniak-Nuqui, J Sussex (2023). "Disclosure UK: understanding the data. Guidance notes for analysis of the 2022 data." RAND Europe Report.

aggregate, while 10 companies reported that they would provide the number of recipients and percentage. Finally, four companies disclosed only the percentage of all submissions that were reported in the aggregate.

HCOs and aggregate disclosure

A lawful basis is not required to publish individual information about HCOs under UK data protection law. While it is not possible to publish aggregated non-R&D HCO data on Disclosure UK, some companies have referred to their HCO aggregate methodology, which is included here for completeness. Thirty-nine companies provided information on how they approached using a lawful basis for HCOs. Of these, 24 stated that they did not seek HCO consent, while 10 stated that they explicitly sought consent. Five other companies stated that consent for HCOs would be sought where applicable or where required by jurisdiction but provided no further details. It is important to note that all HCOs were named in Disclosure UK, regardless of how the companies in question described their approach in the methodological notes.

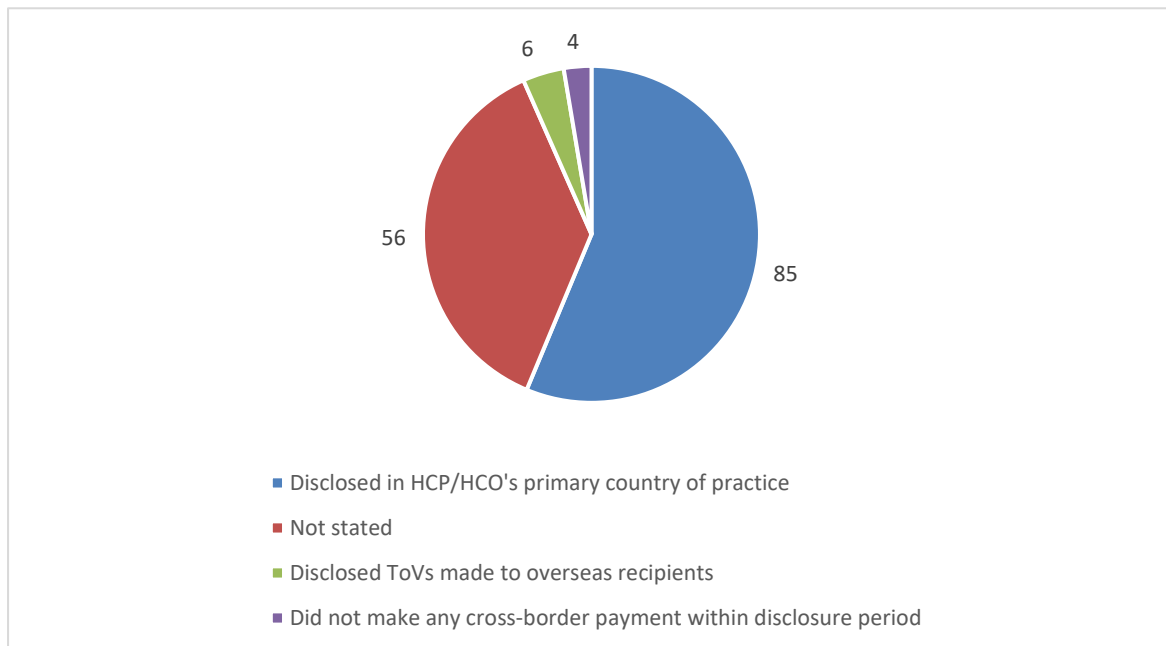
Partial consent and partial disclosure

Most (n=85) companies did not submit information about their approach to partial consent. Of the 66 that did submit such information, 61 specified that their policies do not allow for partial consent, three companies noted that they do allow partial consent, while two were ambiguous or otherwise unclear.

1.6. Cross-border payments

Ninety-five out of the total 151 companies (63%) provided information about how they disclose cross-border payments. This is a slightly smaller number and percentage than last year, when 99 companies (69%) included this information in their methodological notes. For the 2024 disclosure, four of the 95 companies (3%) that provided information about cross-border payments noted that they did not make any cross-border payments during the disclosure period. Eighty-five of the companies (56% of the 151 companies in Disclosure UK 2024) reported disclosing cross-border payments in the HCP/ORDM/HCO's primary country of practice (see Figure 3), and some of these companies specified that they disclosed ToVs to overseas recipients. Six companies (4%) stated that they disclosed ToV to overseas recipients, with two of these companies also providing further information on cross-border treatment. One of these companies stated that cross-border activities which were in-scope would be included, while the other stated that they would disclose in the UK for countries where the company is not subject to disclosure reporting.

Figure 3. Approach to cross-border payments specified in disclosure methodological notes (numbers of companies)



Non-UK recipients

Four of the 151 companies reported disclosing to non-UK recipients. Of these four companies, three included ToV to recipients in Ireland. One company reported ToVs to recipients elsewhere in Europe where the company is not subject to disclosure reporting.

2. Classification and identification of recipients

2.1. Healthcare Professionals and Other Relevant Decision Makers

Classification of HCPs

The ABPI Code of Practice defines HCPs as “members of the medical, dental, pharmacy and nursing professions and any other persons who in the course of their professional activities may administer, prescribe, purchase, recommend or supply a medicine.”⁹

In Disclosure UK, ToVs to HCPs and ORDMs are collectively reported under the HCP category. Among the 151 disclosing companies in 2024, 90 indicated adherence to the ABPI and/or EFPIA Codes’ definitions of HCPs, while 61 companies did not define HCPs. Of the 90 companies that did provide definitions in line with ABPI and/or EFPIA Codes, some had further specifications – see **Box 3**.

Box 3. Further specifications to the classification of HCPs

- Including officials or employees of government, agencies, or organisations (public or private) that may prescribe, purchase, recommend, or administer medicinal products (n=10).
- Including any employee of a pharmaceutical company (including the company itself) whose primary occupation is that of a practising professional (n=12).
- Not disclosing payments, such as salaries and benefits, made to HCPs directly employed by the company (n=1).
- Excluding all employees of Member Companies and wholesalers and distributors of medicinal products (n=6).
- Including individuals with NHS roles or ORDMs who influence administration, consumption, prescription, purchase, recommendation, sale, supply, or use of medicines, despite not being practicing HCPs (n=2).
- Including retired healthcare professionals and academic staff who provide clinical services and support (n=1).
- Including employees of private healthcare providers regardless of professional status (n=1).

⁹ ABPI (2024, Clause 1.9)

Classification of ORDMs

According to the ABPI Code of Practice, ORDMs include anyone “with an NHS role who could influence in any way the administration, consumption, prescription, purchase, recommendation, sale, supply, or use of any medicine but who is not a health professional.”¹⁰

A total of 82 out of the 151 companies defined ORDMs in their submissions in 2024, marking an increase from 65 out of 145 companies in 2023. All 82 aligned their classification of ORDMs with ABPI or EFPIA guidelines.

Classification of self-incorporated HCPs and companies owned/run by an HCP

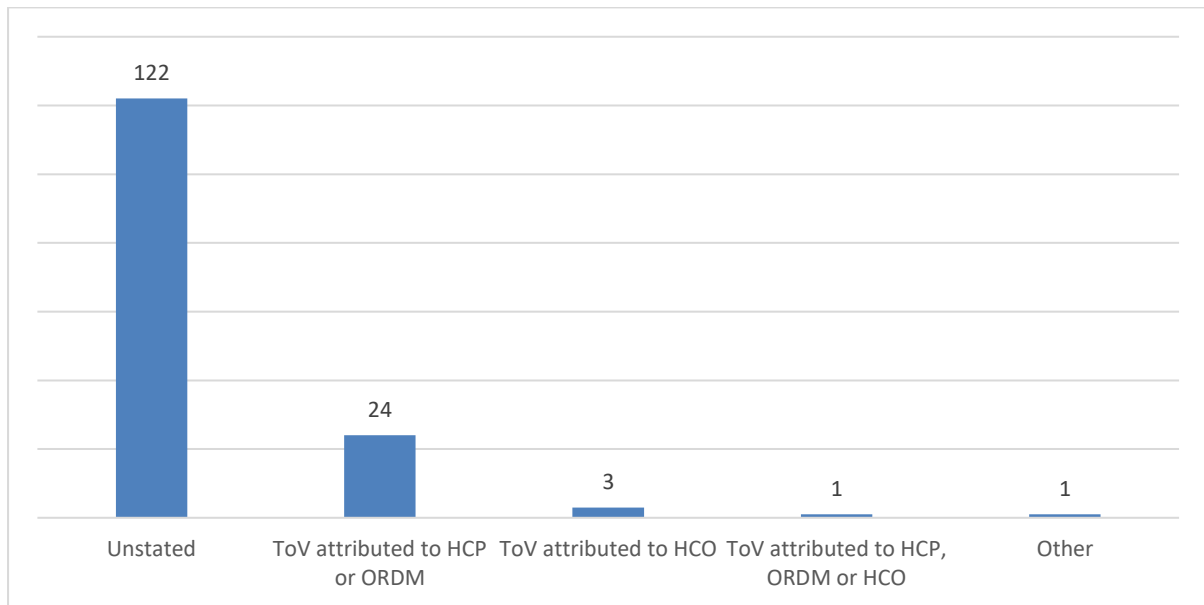
According to the ABPI Code of Practice, if a healthcare organisation “consists of only one health professional or other relevant decision maker, then it would be subject to the requirements in the Code regarding individual health professionals.”¹¹ Twenty-nine companies outlined their policies regarding self-incorporated HCPs or companies owned and/or operated by an HCP (see Figure 4). Of these, 24 attributed ToVs to the individual HCP or ORDM. Among these 24, two specified that:

- When an HCP contracts with a pharmaceutical company through their own limited company (rather than as an individual), the disclosure of ToVs is made under the HCP’s primary role and institution within the NHS.
- ToVs made to a sole proprietor or an individual HCP’s legal entity are disclosed at the individual HCP level when categorised as fees for service, consultancy, registration fees, or travel and accommodation. However, if the ToV falls under donations, grants, joint working, or sponsorship agreements, it is disclosed at the HCO level.

Additionally, three companies attributed ToVs exclusively to the HCO. One company attributed ToVs to the HCP, ORDM or HCO. Lastly, one company did not provide details regarding self-incorporated HCPs but stated that an HCP may also refer to a self-incorporated company established by the HCP, where the recipient is not the sole director of the company.

¹⁰ ABPI (2024, Clause 1.13).

¹¹ ABPI (2024, Clause 1.8).

Figure 4. Companies' approach to self-incorporated HCPs and companies owned/run by an HCP

2.2. Classification of Healthcare Organisations

According to the ABPI Code of Practice, an HCO is “either a healthcare, medical or scientific association or organisation such as a hospital, clinic, foundation, university, or other address, place of incorporation or primary place of operation is in Europe or an organisation through which one or more health professionals or other relevant decision makers provide services.”¹² Of the 92 companies that defined HCOs in their notes, the large majority (85, or 92%) aligned their definitions with those provided by the ABPI or EFPIA. Seven companies offered additional clarifications, as shown in **Box 4**.

Box 4. Further specifications to the definition of HCOs

- Include healthcare, medical or scientific associations, or organisations such as hospitals, clinics, foundations, universities, teaching institutions or learned societies (n=4).
- Include any entity or its employees or agents in a position to purchase, lease, recommend, use, prescribe, or arrange for the purchase or lease of products or services, such as hospitals, clinics, academic institutions, nursing homes, assisted living facilities, purchasing agents, group purchasing organisations, physician’s practice managers and healthcare associations (n=1).
- Exclude wholesalers, distributors and similar commercial intermediaries from being considered HCOs (n=1).
- Using the local definition of HCOs that prevails where the organisation has its business address or place of incorporation (n=1).

¹² ABPI (2024, Clause 1.8).

2.3. Patient organisations and members of the public

Companies are required by the ABPI Code to publish disclosures of ToVs made to patient organisations and members of the public on the company's own website.¹³ While data on ToVs to patient organisations and members of the public is not integrated into Disclosure UK in the same way as data about ToVs to HCPs, ORDMs and HCOs, the information can be accessed via the Disclosure UK website via separate 'gateways.' The gateways comprise a list of hyperlinks to patient organisation and/or member of the public data published on individual company websites, enabling quick access to that information.

Patient organisations

Seventy companies provided information in their notes on their procedure regarding ToVs to patient organisations (an increase on 55 the previous year). Twelve of these 70 companies stated that ToVs to patient organisations were not included in their HCP, ORDM and HCO disclosure. Thirty-three companies stated that they provide this information directly on the company's website. Twenty-three companies stated that they disclosed full or partial ToVs made to patient organisations in the submission. Finally, two companies provided further specification. One company stated that transfers of value to individuals representing patient organisations would be disclosed on the company website, while transfers to patient organisations would be disclosed in the form of contracted services, events, donations and grants, joint working and benefits in kind. One additional company specified compliance with ABPI but did not clarify further their treatment of ToVs to patient organisations.

Members of the public

Forty-four out of the total of 151 companies provided information on their procedure regarding ToVs to members of the public. Of these 44, 23 stated that they provide this information via their company website. 16 companies disclosed full or partial ToVs made to members of the public in their HCP/ORDM submission. One additional company specified compliance with ABPI but did not further clarify their treatment of ToVs to members of the public.

¹³ ABPI (2024, Clauses 29 and 30).

3. Types of transfers of value and scope of disclosure

The ABPI Code mandates that ToVs to HCPs, ORDMs and HCOs related to research and development (R&D) activities be disclosed as a single aggregated value through Disclosure UK. In contrast, ToVs associated with non-R&D activities are published under the names of individual HCPs, ORDMs or HCOs, where legally permissible. The following sections explore how companies have defined these ToVs.

3.1. Research and development

According to the ABPI Code of Practice, the term research and development refers to:

“transfers of value to health professionals or healthcare organisations related to the planning or conduct of

- i. Non-clinical studies (as defined in the OECD Principles of Good Laboratory Practice)*
- ii. Clinical trials (as defined in Regulation 536/2014)*
- iii. Non-interventional studies that are prospective in nature and that involve the collection of patient data from or on behalf of individual or groups of health professionals specifically for the study.”¹⁴*

A total of 69 out of the 151 disclosing companies provided comments on their definitions of research and development (R&D) in their methodological notes. Of these, 66 aligned their R&D definitions with the key components of the EFPIA and ABPI Codes. Some companies provided further specifications beyond the definitions provided by the ABPI and/or EFPIA, examples of which are in **Box 5**.

¹⁴ ABPI (2024, Clause 24.6 Supplementary Information).

Box 5. Further specifications to the classification of R&D

- Including advisory boards, consultancy services for clinical research (n = 4).
- Including real-world data studies and health outcomes research (n = 1).
- Including drugs supplied free of charge to HCOs for use in an ISS (n = 1): “R&D ToVs are required to be reported on an aggregate basis and include [...] investigator sponsored studies (“ISS”) [...] and drugs supplied free of charge to an HCO for their use in an ISS”
- Including financial support, non-monetary benefits, or services provided to HCOs for their participation in clinical research (n = 1).
- Including ToVs related to company-sponsored and non-sponsored studies (n = 1).
- Including fees for services to HCPs, ORDMs and HCOs in relation to study sites (n = 1).
- Including funds, benefits-in-kind or services provided to HCOs for participation in clinical research (1 n =).
- Including ToVs related to investigator meetings and committees (2 n =).
- Including ethics committee fees, ancillary services patient care, investigator meetings, advisory boards, speaker, consulting, and collaboration agreements (n = 1).
- Including investigator-sponsored research/studies (ISS) (n = 36).
- Excluding overhead costs and materials (n = 1).

3.2. Collaborative working with HCOs

Collaborative working arrangements (including Joint Working)¹⁵ between the pharmaceutical industry and HCOs aim to benefit patients, the NHS or both. Of the 151 methodological notes submitted for the 2024 disclosure, 89 addressed the company’s approach to collaborative working and/or Joint Working. Among these, 41 referenced both collaborative working and Joint Working, with 27 specifying that collaborative working encompasses Joint Working. 30 companies referred exclusively to collaborative working, while 18 mentioned only Joint Working.

3.3. Donations and grants to HCOs

Disclosure of donations and grants to HCOs

One hundred and eight companies included information about the methodology they used when disclosing donations and grants. Eighty-nine of these companies noted disclosing donations and grants under the HCO category, while two reported disclosing them under the HCP or HCO category. Seven companies stated that they did not provide any grants and donations in this disclosure period. Ten companies referred to or mentioned donations and grants but did not provide further details. Some examples of the types of services that ToV were recorded for under the donations and grants category can be seen below in **Box 6**.

¹⁵ ABPI (2024, Clause 20.4 and Clause 20 Supplementary Information).

Box 6. Examples of the types of services included under the donations and grants category

- Therapy review services.
- Benefits-in-kind.
- Grants and donations to patient advisory groups.
- Monetary donations to non-profit organisations.
- Use of company resources, training, books and computers.
- Production costs for clinical treatment guidelines.
- Running costs for an organisation's website.
- Contribution towards hospital postgraduate education funds.
- Contribution towards local practice nurse group education funds.

Disclosure of ToVs related to medical and educational goods and services (MEGS)

Under the ABPI Code, medical and educational goods and services (MEGS) are typically disclosed under either donations or collaborative working. Only four companies indicated that they include MEGS in their disclosures, with two of these companies specifying that MEGS are reported as part of grants and donations.

3.4. Contributions to cost of events

This category encompasses events organised or sponsored by pharmaceutical companies, including internal events and payments to third-party, non-HCO event organisers. It also covers associated expenses such as sponsorships, event registration fees, and costs related to travel, accommodation and subsistence. Out of the 151 companies reporting, 142 provided comments on at least some aspect of their approach to disclosing ToVs related to contributions towards the cost of events.

Disclosure of ToVs for internally organised events

Seven companies out of 151 addressed whether they disclose ToVs for internally organised events. Of these, two stated that they do not disclose ToVs related to such events. Another two companies indicated that they do include ToVs for internally organised events. Three companies provided further information:

- One company noted that they only cover travel and accommodation for those attending internal events.
- Event costs, including equipment rentals for one-off events, are excluded from transfers of value disclosed for internally-organised meetings by another company.
- One company discloses ToVs for certain internally developed programmes and virtual events based on the value of comparable courses or events.

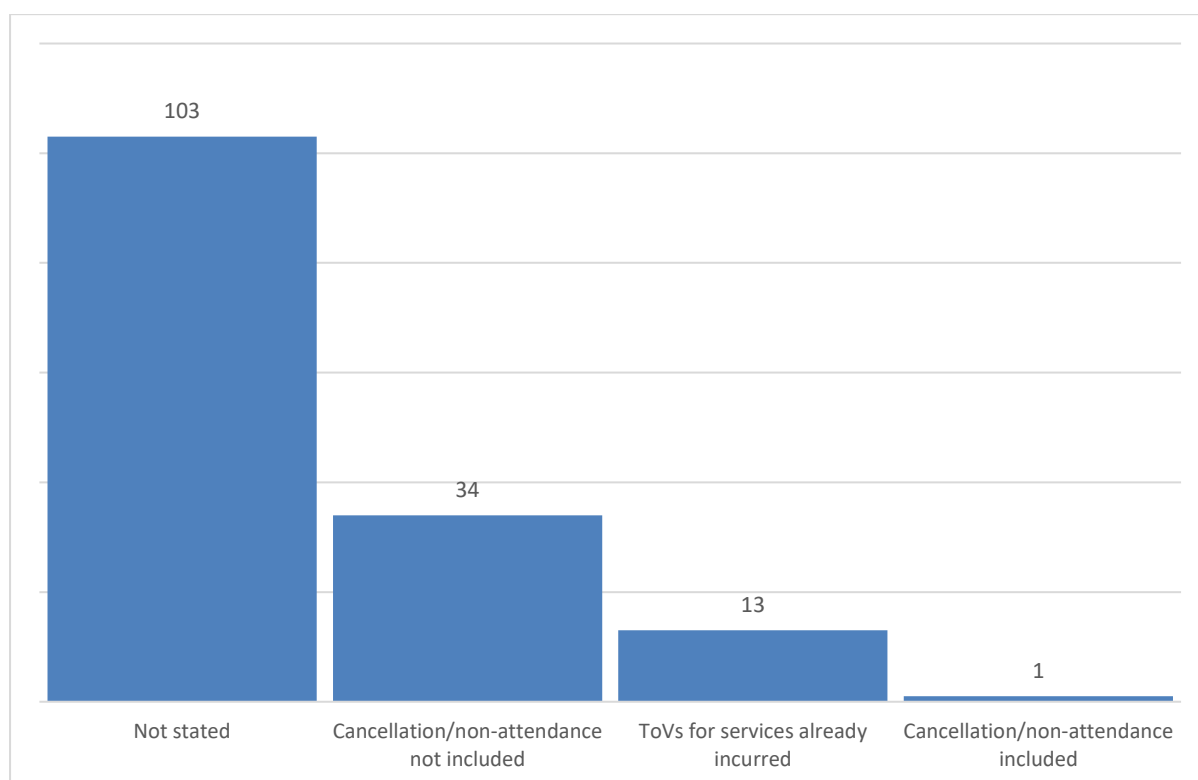
Disclosure of ToVs for events in case of cancellation or non-attendance

Forty-eight companies out of 151 provided comments on their approach to disclosing ToVs in cases of event cancellation, non-attendance or partial attendance (see Figure 5). One company stated that they include ToVs for events in cases of cancellation or non-attendance in their disclosure reports, while 34

indicated that they do not disclose such ToVs. Thirteen companies reported that they disclose ToVs only for partial attendance at events, meaning no ToV would be disclosed if the HCP or ORDM did not attend any part of the event or did not receive any other benefits. Among these 13 companies:

- Seven stated that only the benefits actually received by the HCP or ORDM would be reported.
- Three included both the benefits received and any expenses already incurred or reimbursed, such as preparation time for the HCP or ORDM.
- Two companies disclosed the full amount in cases of partial attendance.
- One company stated that it only discloses ToVs that are non-cancellable or non-reimbursable.

Figure 5. Companies' approach to cancellation and non-attendance



Disclosure of ToVs for food and drink

The ABPI Code stipulates that if a company contributes to the overall cost of subsistence when sponsoring an event, this expense must be disclosed against the HCO. However, there is no requirement to disclose subsistence provided along with support for individual HCPs or ORDMs. The ABPI Code also specifies that “the costs of any subsistence (food and drink) provided must not exceed £75 per person, excluding VAT and gratuities.”¹⁶

Sixty-seven companies commented on their approach to disclosing ToVs for food and drink. Of these, 20 companies stated that they disclose ToVs for food and drink. Among these 20:

¹⁶ ABPI (2024, Clause 10.8).

- Seven included ToVs for food and drink to both HCPs and HCOs.
- Seven included ToVs for food and drink to HCOs only.
- Six included ToVs for food and drink to HCPs only.

Forty-six companies stated that they do not disclose any ToVs for food and drink. Finally, one company referred to meals in its methodological note but was unclear about the treatment of ToVs related to meals. Some examples of differing approaches to ToVs for food and drink are presented in **Box 7**.

Box 5. Examples of the types of services included under the donations and grants category

- Subsistence agreed as part of sponsorship paid to or on behalf of an HCP or ORDM.
- Reimbursement for subsistence expenses incurred as part of contracted services.
- Drinks or meals included in sponsorships with HCOs/third parties to manage an event.
- Food and beverage costs included in payments to organisations for stand space.
- Food and beverage costs included in a package as part of an accommodation booking for HCPs.

Disclosure of registration fees for HCPs to attend events

A total of 128 companies out of 151 provided comments on their approach to disclosing ToVs related to sponsoring HCPs to attend scientific meetings and events. All of these companies either stated or implied that sponsorship costs were included in their disclosures. No companies indicated that they did not have any costs in this category.

Disclosure for sponsoring an event/HCOs

One hundred and twenty-three companies commented on their approach to disclosing costs associated with event sponsorship. These costs typically arise from agreements with HCOs or third-party event organisers acting on behalf of HCOs, whereby pharmaceutical companies sponsor scientific meetings or events. All 123 companies either directly stated or implied the inclusion of ToVs related to event sponsorship. No company has explicitly indicated that they do not disclose information on event sponsorship.

3.5. Contracted services

Disclosure of ToVs related to contracted services – fees

This category includes ToVs for services and consultancy provided by HCPs, ORDMs or HCOs that are not related to R&D. Common ToVs in this category include speaker fees, speaker training, development of educational materials, advisory boards, and travel and accommodation expenses. A total of 131 companies reported that they disclose fees for contracted services.

Disclosure of ToVs related to contracted services – travel and accommodation expenses

Seventy-eight companies reported that they include ToVs related to travel and accommodation associated with contracted services in their disclosures. One company indicated that they do not disclose ToVs for travel and accommodation linked to contracted services.

Disclosure of ToV for market research

The ABPI Code requires the disclosure of ToVs related to market research when the identities of participants are known. Thirty-six companies included details regarding the disclosure (or lack thereof) of ToVs for market research. Among these:

- Twenty-two companies noted that they only include payments for market research when participant identities are known.
- One company mentioned that disclosure of ToVs for “blind” market research will be included in aggregate form.
- Four companies did not make any ToVs related to market research in 2024.
- Four companies stated that they participate in “blind” market research where they do not know the identity of participants, and do not therefore disclose such ToVs.
- Two companies stated that it disclosed ToVs related to market research but provided no further specifications.
- Three companies disclosed ToVs related to market research if this involved payments for travel or remuneration.

ToVs related to co-promotions

Eight companies commented on their practices for disclosing ToVs related to co-promotions. Seven companies stated that they do not disclose ToVs associated with co-promotions. Among those eight:

- One company clarified that this was because they had no such expenses in 2024.
- Seven companies specified that they only disclose ToVs paid directly by their company and not by the partner company involved in the co-promotion activities.

No company reported that they include ToVs related to co-promotions in their disclosures.

3.6. Indirect ToVs

The ABPI Code defines an indirect ToV as one which is “made on behalf of a company for the benefit of a recipient or through an intermediate and where the company knows or can identify the recipient that will benefit from the transfer of value.”¹⁷ Ninety-six out of the total 151 companies included information on their approach to disclosing indirect ToVs in their methodological notes. Of these 96, 16 companies noted that they attributed ToVs to HCPs, ORDMs or HCOs. Nine companies attributed indirect ToV to HCPs, while nine companies attributed indirect ToVs to HCOs. Sixty-one companies mentioned including indirect ToVs in their disclosure but did not provide specific detail on their methodological approach, while one company specified that indirect ToVs were not included.

¹⁷ ABPI (2024, Clause 1.25)

3.7. Additional considerations related to the scope of disclosures

ToVs related to over-the-counter medicines

Thirty-nine out of the total 151 companies described their approach to ToVs related to over-the-counter medicines. Of these, 33 noted that they do not include over-the-counter medicines in their disclosure. Four companies stated that they do disclose information about ToVs related to over-the-counter medicines. Two further companies disclosed ToVs for over-the-counter medicines where the aim of promotion to HCP/ORDMs is to encourage further prescription or supply.

ToVs related to medical devices

Thirty-eight out of the total 151 companies described their approach to disclosing ToVs related to medical devices. Of these, 28 noted that they do not include medical devices in their disclosure. Nine stated that they do disclose information about ToVs related to medical devices, while one company was unclear but implied that only ToVs exclusively related to other categories would be excluded.

Disclosure of ToVs related to training and development (other than MEGS)

Fifty-three companies addressed ToVs related to training and development activities outside of MEGS. Forty-nine of these companies stated that they disclose ToVs specifically for training and development outside of MEGS, using descriptions as shown in **Box 8**. The other four companies provided the following additional details:

- Two companies stated that it included ToVs related to training for clinical trials and non-interventional studies, organised or sponsored by a company or on its behalf.
- One company mentioned that HCPs, ORDMs, HCOs, patient representatives, and the public (including patients or journalists) may be engaged as consultants or advisors to provide training services.
- One company disclosed ToVs under services agreements, primarily for services such as speaker training.

Box 8. Examples of the terminology used for training and development other than MEGS

- Speaker training
- Training for clinical trials and non-interventional studies
- Training on the use of medication
- Medical training
- Product training
- Assistance with training

Excluded ToVs beyond those discussed

Twenty-nine companies provided information about additional types of ToVs they excluded from disclosure. These exclusions are:

- Medicinal products
 - Samples
 - Promotional aids
 - Materials such as study medication, injection kits, testing
 - Items for patient support
 - Items for HCPs
 - Healthcare packages provided by private entities, which have been purchased for their employees
 - Standard purchases and sales of medicines by and between HCPs/HCOs and the company
 - Discounts and price reductions
- Educational products
 - Patient educational materials
- Fees and services
 - Fees for services paid to retired or non-practising HCPs
 - Fees charged by logistics companies assisting in transporting HCPs for meetings and events
 - Salaries paid to HCPs by the company
 - Benefits in kind that do not result in the permanent enrichment of an HCO, such as loans of laboratory equipment to hospitals, e.g. for conducting clinical trials
 - HCPs/HCOs that have been contracted by third parties unless the third party is: (a) required to disclose such information to the company; and (ii) informed the company of the individuals or organisation and their ToV (in which case the ToV would be included)
 - ToVs to employees who are HCPs and are able to prescribe medicines
 - ToVs to collaboration partners who are HCPs and able to prescribe medicines
- Research
 - The provision of a medical writer to an HCP to assist in the publication of data and analysis that originates from the company
 - ToVs related to investigational compounds and biological samples
 - Tests required by study protocols (e.g. blood tests, radiology/scans)
 - Payments made to medical journals and publishing companies
- Other
 - Overhead costs
 - Costs related to civil or criminal action or administrative proceedings (including legal defence, prosecution, and settlement of civil/criminal action and/or arbitration)
 - Third-party recipients of donations from independent charitable organisations, which have themselves previously received donations from the company
 - Support for third-party meetings for informal groups with no formal address
 - Logistical costs

3.8. Other

There were some other cases where companies provided unusual or uncommon approaches to disclosure which do not fall neatly into other categories.

One company noted that their report may include negative values if a refund (full or partial) is issued for a payment that has already been recorded and published in a disclosure, and the HCP/HCO received no payment the succeeding year.

Two companies provided clarification regarding zero values in the report. One stated that it would disclose contracts signed without remuneration as a zero value (£0) in the report, while another stated that it would disclose the value of telephone calls to Patient Support Programme (PSP) providers, but that these values are £0.49 or less and have been rounded down to zero values (£0).

One company stated that it had reached an agreement to divest a segment to another company, effective on 1 November 2024. Any ToV granted in the context of this divested business would be only disclosed by said company up until the date of sale.

Finally, one company was added to the list of ABPI non-member companies who have agreed to comply with the ABPI Code during the disclosure period. Only ToV from this date (13 November 2024) are included in the disclosure.

References

Adams, A, Z Marciniak-Nuqui (2024). “Disclosure UK: understanding the data. Guidance notes for analysis of the 2023 data.” RAND Europe Report.

Adams, A, Z Marciniak-Nuqui, J Sussex (2023). “Disclosure UK: understanding the data. Guidance notes for analysis of the 2022 data.” RAND Europe Report.

Association of the British Pharmaceutical Industry (ABPI). 2021. “ABPI champions use of ‘Legitimate Interests’ to boost transparency” Press release 9 December 2021:

<https://www.abpi.org.uk/media/news/2021/december/abpi-champions-use-of-legitimate-interests-to-boost-transparency/>.

Association of the British Pharmaceutical Industry (ABPI). 2024. Code of Practice for the Pharmaceutical Industry: 2024. Prescription Medicines Code of Practice Authority.

European Federation of Pharmaceutical Industries and Associations (EFPIA) Code of Practice. 2019.

European Federation of Pharmaceutical Industries and Associations, 27 June 2019. As of 04 June 2021: <https://www.efpia.eu/media/602690/310521-efpia-code.pdf>