

## **Martindale Pharma – ABPI disclosure 2016 Methodological Note**

In order to ascertain the amounts to be disclosed for 2016 records created by relevant departments detailing the amounts paid to HCP's ORDM's and HCO's at the time of specific event or request for payment were reviewed and traced through to the physical payment to ensure accuracy and consistency.

### Tax Considerations

Payments made to private individuals are disclosed gross, it is up to the individual concerned to ensure that the correct amount of tax and national insurance is paid to HMRC

### VAT Considerations

Payments were reviewed to ensure that no VAT was included in the disclosure. There were no payments to HCP's or ORDM's that included VAT.

### Currency Considerations

There were no payments made in a foreign currency to be disclosed. Company policy would be to review any payment and convert at the rate at the time of the payment if available or convert at the mid-rate obtainable from the FT at the start of the month of processing.

### Expenses incurred

Where the HCP incurred travel or accommodation expenses the amounts disclosed have been reported separately to the speaker/training fee. Where the cost for the travel or accommodation was invoiced directly to the company from the relevant hotel or travel agent the amounts disclosed have also been reported separately net of VAT if disclosed on the suppliers invoice.

### Multi-Year contracts

Where there have been instances of HCP's providing services on a monthly basis disclosure has been made on the basis of the amount of the payment made within the relevant year (2016) rather than the period of the contract.

### Consent

Currently there is no consent to disclose clause in the letter of engagement / contract with the HCP or ORDM, therefore communication has been reviewed to identify if written consent has been

obtained. The HCP or ORDM has been contacted to request consent to disclose information. Where no consent can be located or obtained or only verbal consent to disclose obtained, the amounts disclosed are made anonymously. Contacts will be reviewed for any future activities to include consent to disclose clause for each activity.

There were no payments made directly to HCO but if there were as they are not subject to the same restrictions they would have been declared.

Over the counter transfers

None to be disclosed for 2016

Medical device transfers

None to be disclosed for 2016

Joint Working

None to be disclosed for 2016