

Based on information provided by EFPIA Members Associations	THRESHOLDS FOR MEALS & DRINKS			
Latest update 11/07/2019				
COUNTRY	Value for Lunch (€)	Value for Dinner (€)	Value per Meal (€)	Value per Day (€)
AUSTRIA	–	–	Lower than 75 € incl. VAT and/or charges & gratuities	–
BELGIUM	40 € incl. VAT for events taking place over several days (subject to visa procedure) 20 EUR/h with a maximum of 40 € for stand-alone events	80 € incl. VAT for events taking place over several days (subject to visa procedure) 20 EUR/h with a maximum of 80 € for stand-alone events	–	The maximum hospitality of 40 € (lunch) and 80 € (dinner) can only be offered if the programme includes at least 6 hours of scientific activities.
BULGARIA	–	–	100 Levs (50*€) incl. VAT	–
BOSNIA and HERZEGOVINA			Up to the maximum amount of BAM 100 (51*€) per person and a meal; and this form of Hospitality must be restricted to refreshments and/or food and beverages during the Meeting	
CROATIA	–	–	500 HRK (65*€)	–
CYPRUS	–	–	70 € ex. Tax & gratuities	–
CZECH REPUBLIC	< 6 hours of scientific activities: 1500 CZK (58*€) incl. VAT	< 6 hours of scientific activities: 1500 CZK (58*€) incl. VAT	–	≥ 6 hours of scientific activities: 3000 CZK (117*€) incl. VAT < 6 hours of scientific activities: 1500 CZK (58*€) incl. VAT
DENMARK	DKK 400 (53*€) incl.VAT	DK 700 (93*€) incl.VAT	–	DKK 1 200 (160*€) incl.VAT
ESTONIA	–	–	50 € ex. VAT	–
FINLAND	45 € incl. VAT	100 € incl. VAT	–	–
FRANCE	–	–	60 € incl.VAT	–
GERMANY	–	–	60 € incl.VAT	–
GREECE	–	–	–	EUR 150 (including VAT) per day abroad and EUR 70 (including VAT) per day in Greece
HUNGARY	–	–	50 € incl.VAT (valid for AIPM members only)	90 € incl.VAT (valid for AIPM members only) For promotional events: 7450 HUF (23*€) incl. VAT as defined by law
ICELAND	ISK 6000 (50*€)	ISK 15000 (130*€)	–	–
IRELAND	–	–	80 € incl.VAT ex gratuities	–
ITALY	–	–	60 €	–
LATVIA	–	–	60 €	100 €
LITHUANIA	–	–	50€ incl. VAT/ no strong alcohol allowed	–
MALTA	–	–	60 € incl.VAT	–
NORTH MACEDONIA	–	–	–	–

NORWAY	-	-	Mealrate A: 244 NOK (25*€) for shorter meetings min 45 min, or at workplace Mealrate B: 930 NOK (95*€) for meetings more that 90 min, typical dinner	-
POLAND	-	-	200 PLN (48*€) incl.VAT	-
PORTUGAL	-	-	60 € incl. VAT	-
ROMANIA	-	-	150 RON (33*€) incl. VAT	300 RON (66*€) incl. VAT
RUSSIA	Meals and drinks permitted only by buffet at meetings	Meals and drinks permitted only by buffet at meetings	Meals and drinks permitted only by buffet at meetings	Meals and drinks permitted only by buffet at meetings
SERBIA	-	-	5743* RSD (50*€) incl.VAT	-
SLOVAKIA	75 €	75 €	-	100 €
SLOVENIA	-	-	60 € incl.VAT	-
SPAIN	-	-	60 € incl. VAT	-
SWEDEN	250 SEK (22*€) incl. VAT	700 SEK (62*€) incl. VAT	-	-
SWITZERLAND	-	-	150CHF (130*€) incl.VAT	-
THE NETHERLANDS	-	-	75 € incl. VAT	-
TURKEY	-	-	380*TRY (60*€) ex. VAT (8% or 18%)	-
UKRAINE	-	-	500 UAH (17*€) during congresses and < 1500 UAH (50*€) if under contract	< 1200 UAH (40*€)
UK	-	-	Maximum of £75 (84*€) plus VAT and gratuities is only appropriate in exceptional circumstances	-
(*) denotes approx. exchange rates of thresholds provided, these should be re-calculated at time of planning or event.				