

Based on information provided by EFPIA Member Associations

Latest update  
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## THRESHOLDS FOR MEALS & DRINKS

COUNTRY	Value for Lunch (€)	Value for Dinner (€)	Value per Meal (€)	Value per Day (€)
AUSTRIA	–	–	Lower than 85 € 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 BGN (51*€) incl. VAT	–
BOSNIA and HERZEGOVINA			Up to the maximum amount of 100 BAM (51*€) per person and per meal; and this form of hospitality must be restricted to refreshments and/or food and beverages during the meeting	
CROATIA	–	–	500 HRK (67*€)	–
CYPRUS	–	–	70 € ex. Tax & gratuities	–
CZECH REPUBLIC	< 6 hours of scientific activities: 1 500 CZK (58*€) incl. VAT	> 6 hours of scientific activities: 1 500 CZK (58*€) incl. VAT	–	> 6 hours of scientific activities: 3 000 CZK (116*€) incl. VAT < 6 hours of scientific activities: 1 500 CZK (58*€) incl. VAT
DENMARK	450 DKK (60*€) incl.VAT	850 DKK (114*€) incl.VAT	–	1 400 DKK (188*€) incl.VAT
ESTONIA	–	–	50 € ex. VAT	–
FINLAND	45 € incl. VAT	100 € incl. VAT	–	–
FRANCE	–	–	60 € incl.VAT	–
GERMANY	–	–	75 € incl.VAT	–
GREECE	–	–	–	150 € (including VAT) per day abroad and 70 € (including VAT) per day in Greece
HUNGARY	–	–	50 € incl.VAT (for AIPM members only)	90 € incl.VAT (for AIPM members only) For promotional events: 7 450 HUF (22*€) incl. VAT as defined by law
ICELAND	7 500 ISK (50*€)	20 000 ISK (135*€)	–	–
IRELAND	–	–	80 € incl.VAT ex gratuities	–
ITALY	–	–	60 €	–
LATVIA	–	–	80 € incl. VAT	150 € incl. VAT
LITHUANIA	–	–	60 € incl. VAT	–
MALTA	–	–	60 € incl.VAT	–
NORTH MACEDONIA	–	–	50 € incl.VAT	–
NORWAY	263 NOK (26*€) for shorter meetings min 45 min, or at workplace	999 NOK (99*€) for meetings more that 90 min, typical dinner	–	–
POLAND	–	–	200 PLN (45*€) incl.VAT	–
PORTUGAL	–	–	60 € incl. VAT	–

ROMANIA	-	-	200 RON (40*€) incl. VAT For "coffee breaks" (food and drinks of any kind), the maximum limit is 40 RON (8*€) for each person. For events where the duration (scientific agenda) exceeds 6 hours, two main meals can be offered as well as 2 "coffee breaks", for each day of the event.	400 RON (80*€) incl. VAT For events abroad Romania, in countries where local provisions do not set a limit for meals, the maximum limit is EUR 150/day (or the relevant equivalent) for lunch plus dinner
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	-	-	5 743 RSD (49*€) incl.VAT	-
SLOVAKIA	75 €	75 €	-	100 €
SLOVENIA	-	-	60 € incl.VAT	-
SPAIN	-	-	60 € incl. VAT	-
SWEDEN	300 SEK (28*€) incl. VAT	850 SEK (80*€) incl. VAT	-	-
SWITZERLAND	-	-	100 CHF incl.VAT	-
THE NETHERLANDS	-	-	75 € incl. VAT	-
TURKEY	-	-	380 TRY (61*€) ex. VAT	-
UKRAINE	-	-	500 UAH (18*€) during congresses and < 1 500 UAH (56*€) if under contract	< 1 200 UAH (45*€)
UK	-	-	Maximum of 75 GBP (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 an event.				