

Based on information provided by EFPIA Member Associations Latest update 02/04/2026	<b>THRESHOLDS FOR MEALS &amp; DRINKS</b>			
	Value for Lunch (€)	Value for Dinner (€)	Value per Meal (€)	Value per Day (€)
AUSTRIA	-	-	Lower than 85 € incl. VAT and/or charges & gratuities	-
BELGIUM	45 € incl. VAT for events taking place over several days (subject to visa procedure) 23 EUR/h with a maximum of 45 € for stand-alone events	90 € incl. VAT for events taking place over several days (subject to visa procedure) 23 EUR/h with a maximum of 90 € for stand-alone events	-	The maximum hospitality of 45 € (lunch) and 90 € (dinner) can only be offered if the programme includes at least 6 hours of scientific activities.
BULGARIA	80 BGN (41*€) incl. VAT	120 BGN (62*€) incl. VAT	-	200 BGN (102*€) incl. VAT
BOSNIA and HERZEGOVINA			Up to the maximum amount of 140 BAM (70*€) incl. VAT per person and per meal; and this form of hospitality must be restricted to refreshments and/or food and beverages during the meeting	
CROATIA	-	-	80 € ex. VAT	-
CYPRUS	-	-	75 € ex. Tax & gratuities	-
CZECH REPUBLIC	-	-	< 6 hours of scientific activities: 1 500 CZK (58*€) incl. VAT	> 6 hours of scientific activities: 3 600 CZK (119*€) incl. VAT
DENMARK	450 DKK (60*€) incl.VAT	850 DKK (114*€) incl.VAT	-	1 400 DKK (188*€) incl. VAT
ESTONIA	-	-	80 € incl. VAT	-
FINLAND	45 € incl. VAT	100 € incl. VAT	-	-
FRANCE	-	-	70 € incl.VAT	-
GERMANY	-	-	75 € incl.VAT	-
GREECE	-	-	-	150 € (including VAT) per day abroad and 70 € (including VAT) per day in Greece
HUNGARY	-	-	-	110 € ex. VAT
ICELAND	7 500 ISK (50*€)	20 000 ISK (135*€)	-	-
IRELAND	-	-	90 € incl.VAT ex gratuities	-
ITALY	-	-	70 €	-
LATVIA	-	-	80 € incl. VAT	150 € incl. VAT
LITHUANIA	-	-	80 € incl. VAT	120 € incl. VAT
MALTA	-	-	60 € incl.VAT	-
NORTH MACEDONIA	-	-	60 € ex.VAT	-
NORWAY	312 NOK (27*€) for shorter meetings min 45 min, or at workplace	1353 NOK (133*€) for meetings more than 90 min, typical dinner	-	-
POLAND	-	-	200 PLN (45*€) incl.VAT	-
PORTUGAL	-	-	60 € incl. VAT	-
ROMANIA	-	-	300 RON (59*€) incl. VAT  For "coffee breaks" (food and drinks of any kind), the maximum limit is 70 RON (14*€) 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.	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.
SERBIA	-	-	60 € incl.VAT	-
SLOVAKIA	75 € incl.VAT	75 € incl.VAT	-	150 € incl.VAT
SLOVENIA	-	-	80 € incl. VAT	-
SPAIN	-	-	70 € incl. VAT	-
SWEDEN	350 SEK (30*€) incl. VAT	950 SEK (80*€) incl. VAT	-	-
SWITZERLAND	-	-	100 CHF incl.VAT	-
THE NETHERLANDS	-	-	75 € incl. VAT	-
TURKEY	-	-	Turkish Lira equivalent of 75€ ex. VAT	-
UKRAINE	-	-	1440 UAH (32*€) during congresses and 1600 UAH (36*€) if under contract	2400 UAH (54*€)
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.