

Based on information provided by EFPIA Member Associations Latest update 07/07/2026	THRESHOLDS FOR MEALS & DRINKS			
	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	321 NOK (28*€) for shorter meetings min 45 min, or at workplace	1396 NOK (124*€) for meetings more that 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.				