

Based on information provided by EFPIA Member Associations

Latest update 21/04/2021

## THRESHOLDS FOR MEALS & DRINKS

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 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	400 DKK (53*€) incl.VAT	700 DKK (93*€) incl.VAT	–	1 200 DKK (160*€) incl.VAT
ESTONIA	–	–	50 € ex. VAT	–
FINLAND	45 € incl. VAT	100 € incl. VAT	–	–
FRANCE	–	–	60 € incl.VAT	–
GERMANY	–	–	60 € 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	6 000 ISK (44*€)	20 000 ISK (130*€)	–	–
IRELAND	–	–	80 € incl.VAT ex gratuities	–
ITALY	–	–	60 €	–
LATVIA	–	–	60 €	100 €
LITHUANIA	–	–	50 € incl. VAT	–
MALTA	–	–	60 € incl.VAT	–
NORTH MACEDONIA	–	–	–	–
NORWAY	244 NOK (25*€) for shorter meetings min 45 min, or at workplace	930 NOK (94*€) for meetings more that 90 min, typical dinner	–	–
POLAND	–	–	200 PLN (45*€) incl.VAT	–
PORTUGAL	–	–	60 € incl. VAT	–
ROMANIA	–	–	150 RON (32*€) incl. VAT	300 RON (64*€) 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	–	–	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 (91*€) 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.