

| Based on information provided by EFPIA Member Associations | THRESHOLDS FOR MEALS & DRINKS | | | |
|--|--|--|--|--|
| Latest update 01/12/2021 | | | | |
| 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 | 7 500 ISK (50*€) | 20 000 ISK (135*€) | – | – |
| IRELAND | – | – | 80 € incl.VAT ex gratuities | – |
| ITALY | – | – | 60 € | – |
| LATVIA | – | – | 60 € | 100 € |
| LITHUANIA | – | – | 60 € 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 |
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| 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.