

Based on information provided by EFPIA Member Associations Latest update 10/09/2024	<h1>THRESHOLDS FOR MEALS &amp; DRINKS</h1>			
	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*€) 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: 1 500 CZK (58*€) incl. VAT	–	> 6 hours of scientific activities: 3 600 CZK (119*€) 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	–	–	80 € incl. 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	–	–	60 € incl.VAT (for AIPM members only)	100 € incl.VAT (for AIPM members only) For promotional events: 13 340 HUF (34*€) incl. VAT as defined by law (which is 5% of the minimum wage of all times)
ICELAND	7 500 ISK (50*€)	20 000 ISK (135*€)	–	–
IRELAND	–	–	80 € 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	–	–	50 € ex.VAT	–
NORWAY	299 NOK (25*€) for shorter meetings min 45 min, or at workplace	1298 NOK (111*€) for meetings more that 90 min, typical dinner	–	–
POLAND	–	–	200 PLN (45*€) incl.VAT	–
PORTUGAL	–	–	60 € incl. VAT	–
ROMANIA	–	–	275 RON (55*€) incl. VAT  For “coffee breaks” (food and drinks of any kind), the maximum limit is 60 RON (12*€) 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.
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	–	–	60 € incl.VAT	–
SLOVAKIA	75 €	75 €	–	150 €
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€ incl. 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.