

## Tipping

Cafés, restaurants and hotels are required by law to include a 15 per cent service charge on the bill. For an expensive meal at a better restaurant, an extra 10 per cent is normal. For room service, hairdressers and barbers, 10 per cent is considered an appropriate tip. Tipping of taxi drivers is considered optional.

## Clothing

The dress code in Israel is very informal. During the hot summer months, most Israelis do not wear business suits or ties. Women usually wear cotton. However, it is customary for foreign business visitors, especially from Europe and North America, to wear business suits when meeting with potential buyers. A raincoat or umbrella is recommended during the winter months of December to March.

## Health

Prior to departure from Canada, children should have all the vaccinations appropriate to their age, such as those against measles, mumps and rubella (MMR); diphtheria, pertussis and tetanus (DPT); and polio. In addition, immunization against typhoid fever is recommended for children and adults, as well as a gamma globulin booster.

## Important Note — VAT Refund

Non-Israeli travellers will be fully refunded the value-added tax (16 per cent) for all goods purchased with foreign currency at "certified shops for tourists," except electrical appliances, tobacco products and photographic accessories. Hotel bills paid in foreign currency are also exempt from VAT. Refunds may be obtained at the airport upon departure if goods and receipts are presented for inspection.